



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P(MD)Nos.14900 and 14901 of 2018

WEB COPY

W.P(MD)No.14900 of 2018:

Kafat Trading Company,
Represented by its Proprietor P.A.Faizal,
36A, Great Cotton Road,
Thoothukudi.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner
of Commercial Taxes,
Reserve Lane, Palayamkottai- 627 002.
Tirunelveli District.

2. The Commercial Tax Officer (CT)-I,
Thoothukudi.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records in S.P.No.49/2018 in AP.No.V/6/2018, dated 21.06.2018 on the file of the 1st respondent and quash the same, insofar as, it relates to the furnishing of bank guarantee as security as illegal and direct the 2nd respondent to accept the personal bond to be executed by the petitioner in lieu of security, pending disposal of the appeal petition by the 1st respondent.

For Petitioner : Mr.M.Azeem

For Respondents : Mr.A.Muthu Karuppan

Additional Government Pleader

W.P(MD)No.14901 of 2018:

Kafat Trading Company,
Represented by its Proprietor P.A.Faizal,
36A, Great Cotton Road,
Thoothukudi.

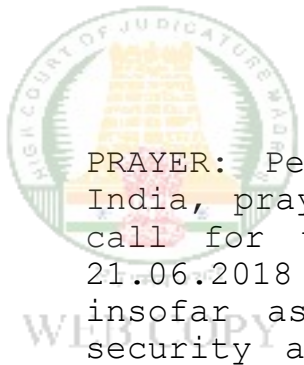
... Petitioner

Vs.

1. The Appellate Deputy Commissioner
of Commercial Taxes,
Reserve Lane, Palayamkottai- 627 002.
Tirunelveli District.

2. The Commercial Tax Officer (CT)-I,
Thoothukudi.

... Respondents



PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records in S.P.No.50/2018 in AP.No.V/7/2018, dated 21.06.2018 on the file of the 1st respondent and quash the same, insofar as, it relates to the furnishing of bank guarantee as security as illegal and direct the 2nd respondent to accept the personal bond to be executed by the petitioner in lieu of security, pending disposal of the appeal petition by the 1st respondent.

For Petitioner : Mr.M.Azeem
For Respondents : Mr.A.Muthu Karuppan
Additional Government Pleader

COMMON ORDER

The petitioner filed appeals against the orders passed by the first respondent after paying 25% of the statutory deposit. While granting interim orders, the appellate authority, namely, the first respondent has imposed a condition to pay the penalty on or before 21.07.2018.

2. It is the contention of the learned Counsel for the petitioner that he has already paid the entire tax before passing the order by the first respondent and also deposited 25% of the statutory deposit and a further direction to pay the penalty is excessive as the property concerned is under charge.

3. I have considered the rival contentions.

4. Considering the facts and circumstances of the cases, a direction is issued to the petitioner to execute a personal bond in both the cases, in lieu of payment of penalty within a period of fifteen days from the date of receipt of a copy of this order. In that event, the first respondent is directed to dispose of the appeals within a period of two months thereafter.

5. Accordingly, both the writ petitions are disposed of as above. No costs.

Sd/-
Assistant Registrar (Cr1.Side)

/True Copy/

Sub Assistant Registrar(CS-IV)

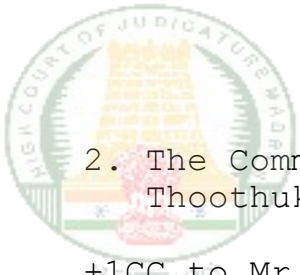
To

1. The Appellate Deputy Commissioner
of Commercial Taxes,

<https://hcservices.ecourts.gov.in/hcservices/>

Reserve Lane, Palayamkottai- 627 002.

Tirunelveli District.



2. The Commercial Tax Officer (CT)-I,
Thoothukudi.

+1CC to Mr.M.AZEEM, Advocate, SR.No. 72428

+1CC to Mr.S.KARUNAKAR, Advocate, SR.No. 72427

+1CC to the Special Government Pleader SR.No. 72812

W.P (MD) Nos.14900 and 14901 of 2018
11.07.2018

PJL

ES/SKN/RSK/SAR 4/31.07.2018/3P/6C