



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 31.07.2018
CORAM

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

WEB COPY

W.P.(MD) Nos.16901 to 16904 of 2018
W.M.P.(MD) Nos.14925 to 14927 of 2018

In W.P.(MD) No.16901 of 2018:

M/s.Sai Saravana Pharmaceuticals,
Represented by its Proprietor
S.Thiyagarajan

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT), (FAC),
Trichy.

2. The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Trichy.

... Respondents

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the first respondent in SP.No.147/2018/VAT.AP.No.296/2018 dated 04.07.2018 (Asst.Year 2011-12) and quash the same insofar as the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the second respondent to accept personal bond in lieu of security bond or bank guarantee.

W.P.(MD) No.16902 of 2018:

M/s.Sai Saravana Pharmaceuticals,
Represented by its Proprietor
S.Thiyagarajan

... Petitioner

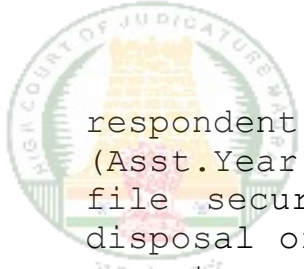
Vs.

1. The Appellate Deputy Commissioner (CT), (FAC),
Trichy.

2. The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Trichy.

... Respondents

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the first



respondent in SP.No.150/2018/VAT.AP.No.297/2018 dated 04.07.2018 (Asst.Year 2014-15) and quash the same insofar as the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the second respondent to accept personal bond in lieu of security bond or bank guarantee.

W.P. (MD) No.16903 of 2018:

M/s.Sai Saravana Pharmaceuticals,
Represented by its Proprietor,
S.Thiyagarajan

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT), (FAC),
Trichy.

2. The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Trichy.

... Respondents

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the first respondent in SP.No.149/2018/VAT.AP.No.298/2018 dated 04.07.2018 (Asst.Year 2015-16) and quash the same insofar as the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the second respondent to accept personal bond in lieu of security bond or bank guarantee.

W.P. (MD) No.16904 of 2018:

M/s.Sai Saravana Pharmaceuticals,
Represented by its Proprietor,
S.Thiyagarajan

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT), (FAC),
Trichy.

2. The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Trichy.

... Respondents

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the first respondent in SP.No.148/2018/VAT.AP.No.299/2018 dated 04.07.2018 (Asst.Year 2016-17) and quash the same insofar as the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the second respondent to



7. In my considered view, since the petitioner has paid 50% of tax amount to the department and the respondents have the first charge over the movable and immovable properties, the order passed by the first respondent directing the petitioner to furnish security bond or bank guarantee is excessive. Therefore, it will be in the interest of justice, if a direction is issued to the petitioner to furnish a personal bond for the balance amount of tax due and penalty.

8. In the result, the Writ Petitions are partly allowed and the condition imposed by the first respondent to furnish bank guarantee or security bond alone is set aside and the same is modified as follows:

'The petitioner shall execute a personal bond for the balance tax amount and penalty for the respective assessment years, within a period of two weeks from the date of receipt of a copy of this order. The petitioner shall keep the bond alive till the disposal of the appeals by the first respondent.'

9. The stay will continue till the disposal of the appeals by the first respondent. No costs. Consequently, the connected miscellaneous petitions are closed.

sd/-

Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar (CS-III)

To

1. The Appellate Deputy Commissioner (CT), (FAC),
Trichy.
2. The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Trichy.

+4cc to Mr.R.D.Ganesan, Advocate SR.No.75952,75957,75958,75959

+1cc to SPECIAL GOVERNMENT PLEADER, SR.No.76395

Cm

MK/RP/SAR 3/27.08.2018/4P/8C

W.P. (MD) Nos.16901 to 16904 of 2018
W.M.P. (MD) Nos.14925 to 14927 of 2018

31.07.2018