



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.01.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P (MD) Nos.23147 to 23149 of 2017
and
WMP (MD) Nos.19460 to 19462 of 2017

M/s.MRF Agency,
Rep.by its Proprietrix Fatima,
40/10, Power House Road,
(Near Crime Branch),
Madurai.

... Petitioner in all
the writ petitions

Vs.

1.The Appellate Deputy Commissioner
(CT) (FAC),
Madurai (North), Madurai.

2.The Commercial Tax Officer,
Netaji Road Circle, Madurai.

... Respondents in all
the writ petitions

Common Prayer: Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records of the first respondent in his proceedings in S.P.Nos.12, 13 and 14 of 2017 in VAT AP No.367, 368 and 369 of 2017 respectively, quash the order therein dated 30.11.2017 and further direct the first respondent may be permitted to give a personal bond in substitution of the bank guarantee in respect of the amount of balance of taxes and penalty.

For Petitioner
in all WP's

: Mr.K.Vaitheeswaran

For Respondents
in all WP's

: Mrs.S.Srimathy,
Special Government Pleader

COMMON O R D E R

By consent of both parties, these writ petitions are taken up for final disposal at the admission stage itself.

2.The writ petitioner suffered an order of assessment. He preferred an appeal before the first respondent. The first respondent while considering the appeal, directed the petitioner



to furnish security bond or bank guarantee for the balance of tax and the entire penalty amount on or before 30.12.2017. Such a condition is under challenge in this writ petition.

3. The learned counsel appearing for the writ petitioner filed a compilation of the earlier orders passed by this Court. It can be seen therefrom that this Court consistently held that if the petitioner has paid 25% of the tax amount pending appeal, he can be permitted to execute a personal bond for the remaining tax amount and the entire penalty. The interim orders passed by the appellate authority have been modified to that effect in all those cases.

4. In the present cases, the writ petitioner has paid 50% of the tax amount. Considering the same, the impugned orders passed by the first respondent are modified by permitting the writ petitioner to execute a personal bond instead of security bond or bank guarantees. The writ petitioner shall execute the personal bond on or before 31.01.2018. The impugned orders are modified accordingly. These writ petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (T&P)

/True copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner
(CT) (FAC),
Madurai (North), Madurai.

2. The Commercial Tax Officer,
Netaji Road Circle, Madurai.

+1cc to Mr. M. M. MANIVEL PANDIAN, Advocate, SR. 41801

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