BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 03.10.2018
CORAM:
THE HONOURABLE MRS. JUSTICE J.NISHA BANU
W.P.(MD)Nos.20725 to 20730 of 2018

TVS Sri Chakra Ltd.,
No.7-B, West Veli Street,
Madurai – 625 001. .. Petitioner in all WPs

Vs.

1.The Appellate Deputy Commissioner (ST),
Madurai (South),
Commercial Taxes Building,
Madurai.

2.The Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Madurai. .. Respondents in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of CERTIORARIFIED MANDAMUS, calling for the records in S.P.Nos.12 to 14, 17, 16 & 15 of 2018 in TNVAT No.263, 258, 259, 261, 260 & 262 of 2018, respectively, dated 05.09.2018 on the file of the first respondent herein and quash the same so far as it relates to the furnishing of security bond or bank guarantee for the balance of tax and penalty as illegal and direct the second respondent to accept the personal bond to be executed by the petitioner in lieu of security.

For Petitioner : Mr.N.Inbarajan
For Respondents : Mr.D.Muruganantham,
Additional Government Pleader

COMMON ORDER

As the issue involved in all these writ petitions is similar in nature, they are disposed of by way of this common order.

2. By consent, these writ petitions are taken up for final disposal at the stage of admission itself. Mr.D.Murugnantham, learned Additional Government Pleader, takes notice for the respondents.

3. The petitioner-Company, which is a registered assessee with the second respondent, has suffered adverse orders of assessment for the assessment years 2010-11 to 2015-16. Therefore, the petitioner has filed appeals in TNVAT Nos.263, 258, 259, 262, 260 and 261 of 2018, respectively, before the first respondent herein, along with stay petitions in S.P.Nos.12 to 17 of 2018. By order dated 05.09.2018, the first respondent granted interim stay subject to the condition that the petitioner should pay another 25% of the disputed

tax for each of the assessment years and furnish bank guarantee for the balance tax and entire penalty. The petitioner complied with the first condition, namely, payment of 25% of the disputed tax in respect of all the cases. Aggrieved by the second condition, namely, furnishing of bank guarantees for the balance tax and entire penalty, the petitioner is before this Court.

4. Learned Counsel appearing for the petitioner relied upon an order passed by this Court in W.P.(MD)Nos.4719 to 4723 of 2018, dated 06.03.2018, wherein, this Court modified the stay order passed by the Appellate Authority and permitted the petitioner therein to furnish personal bond instead of bank guarantee. The issue on hand is also similar and therefore, he prayed for appropriate orders, which is not disputed by the learned Additional Government Pleader.

5. In view of the aforesaid submission and also following the earlier order of this Court in W.P.(MD)Nos.4719 to 4723 of 2018, dated 06.03.2018, the impugned orders, dated 05.09.2018, made in S.P.Nos.12 to 17 of 2018 in TNVAT Nos.263, 258, 259, 262, 260 and 261 of 2018, respectively, are modified by permitting the petitioner to execute a personal bond for the balance of tax and entire penalty in respect of all the cases, in lieu of bank guarantee, within a period of two weeks from the date of receipt of a copy of this order. In all other aspects, the impugned orders passed by the first respondent will remain unaltered.

6. These writ petitions are disposed of accordingly. No costs.

Sd/-
Assistant Registrar(CS-III)

/True Copy/

Sub Assistant Registrar(CS-I)

To
1.The Appellate Deputy Commissioner (ST),
Madurai (South),
Commercial Taxes Building, Madurai.

2.The Assistant Commissioner (ST),
West Veli Street Assessment Circle, Madurai.

+6CCs TO MR.N.INBARAJAN, ADVOCATE IN SR.NOs.88314,88315,88316,
88317,88318,88319.
+1CC TO SPECIAL GOVERNMENT PLEADER IN S.R.NO.88513.
GK
DS SKN SAR-1 :04.10.2018: 2P/10C