

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.04.2019

CORAM:

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition No.11165 of 2019
& WMP No.11561 of 2019

Disha Interiors Private Limited,
Represented by its Director, M.Rajkumar,
No.33 Dr. Ambedkar Road,
Kodambakkam, Chennai - 600024 ... Petitioner
vs.

1. Appellate Deputy Commissioner (ST)
Chennai (Central), C.T.Building Annexe,
3rd Floor, Greams Road, Chennai 600 006
2. State Tax Officer,
Saidapet Assessment Circle,
C.T.Building Annexe, 5th Floor,
Greams Road, Chennai - 600 006 ... 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 impugned proceedings of 1st respondent passed in S.P.No.28/2019 in AP VAT 55/2019, dated 15.03.2019, quash the same in so far as directing the petitioner to furnish Bank Guarantee for balance tax and penalty amount of Rs.4,83,862/- and further direct the first respondent to accept personal bond for the sum of Rs.4,83,862/- instead of Bank Guarantee pending disposal of the appeal in AP VAT 55/2019.

For Petitioner : Mr. N.Murali
For Respondents : Mr. V.Haribabu, AGP (Taxes)

O R D E R

Mr.V.Haribabu, learned Additional Government Pleader (Taxes) takes notice for the respondents. By consent expressed by both the learned counsel, writ petition is taken up for final disposal at the stage of admission itself.

2. The prayer in the writ petition is for issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of 1st respondent passed in S.P.No.28/2019 in AP VAT 55/2019, dated 15.03.2019, quash the same in so far as it directs the petitioner to furnish Bank Guarantee for balance tax

and penalty amount of Rs.4,83,862/- and further direct the first respondent to accept personal bond for the sum of Rs.4,83,862/- instead of Bank Guarantee pending disposal of the appeal in AP VAT 55/2019.

3. The order of the Appellate Deputy Commissioner (ST) Chennai (Central) imposes two conditions: (i) payment of a sum of Rs.80,644/- on or before 14.04.2019; (ii) furnishing of valid security by way of bank guarantee for an amount of Rs.4,83,862/-, on or before 14.04.2019. The learned counsel appearing for the petitioner states that 25% of the disputed amount, i.e., Rs.80,644/- has been paid. However, he is aggrieved against the condition imposed by the first respondent in regard to the furnishing of bank guarantee for the balance of the disputed dues.

4. The learned counsel appearing for the petitioner submits that the condition imposed in regard to the furnishing of bank guarantee seriously prejudices the petitioner and requests that the same be modified by directing the petitioner to furnish a personal bond instead of bank guarantee as directed by the first appellate authority.

5. Identical requests made have been considered by this Court favourably and the conditional order modified by permitting the petitioner to furnish a personal bond in the place of bank guarantee as directed by the appellate authorities. The order of this Court, dated 31.08.2018 in Writ Petition No.22427 of 2018 is one such.

6. Mr. V.Haribabu, learned Additional Government Pleader (Taxes) appearing on behalf of the respondents fairly does not dispute the aforesaid position or contest the request made.

7. In the light of the aforesaid and taking into account the position that the petitioner has remitted the tax component of a sum of Rs.80,644/- as directed by the first appellate authority, the petitioner is permitted to furnish a personal bond in respect of the balance of tax of Rs.4,83,862/- within a period of seven days from date of receipt of a copy of this order. It is made clear that impugned order dated 15.03.2019 stands modified to this limited extent alone.

8. The writ petition is disposed of in the aforesaid terms. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

srk

To

1. Appellate Deputy Commissioner (ST)
Chennai (Central), C.T.Building Annexe,
3rd Floor, Greams Road, Chennai 600 006

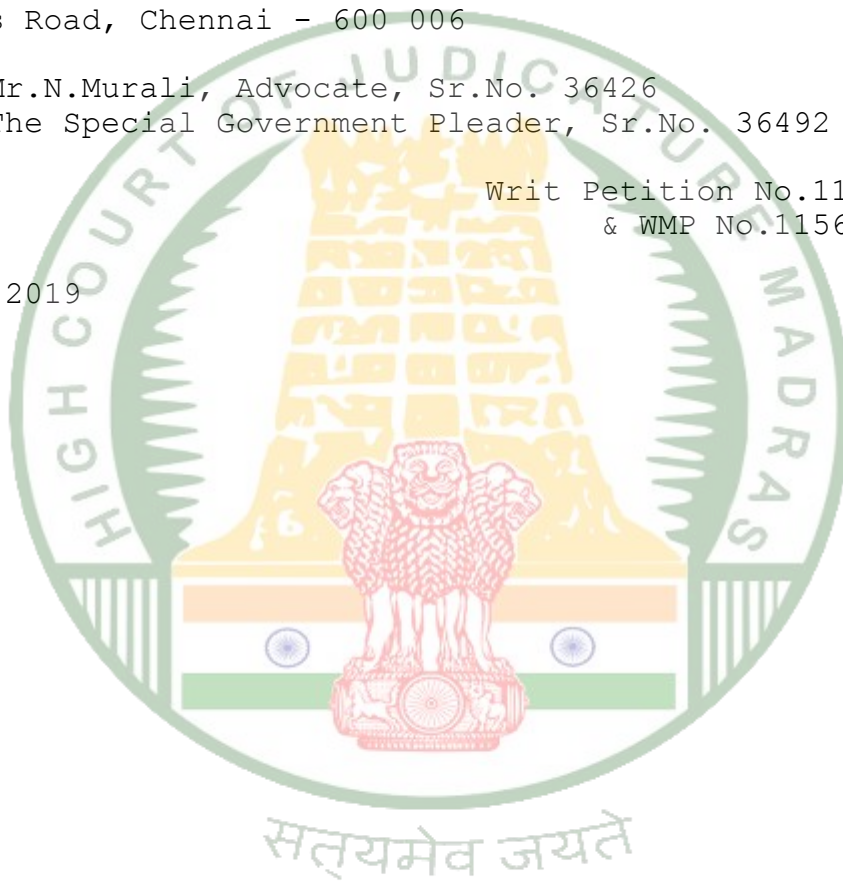
2. State Tax Officer,
Saidapet Assessment Circle,
C.T.Building Annexe, 5th Floor,
Greams Road, Chennai - 600 006

+1 cc to Mr.N.Murali, Advocate, Sr.No. 36426

+1 cc to The Special Government Pleader, Sr.No. 36492

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BS(CO)
CSL/27.05.2019



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