

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.35286, 35291 & 35293 of 2019
and
W.M.P. Nos.36087, 36089 & 36091 of 2019

M/s.KMS Autos,
represented by its Proprietor,
No.495/3, Bhavani Main Road,
Anthiyur, Erode. Petitioner in the above WPs

Vs

1. The Appellate Deputy Commissioner (ST) (FAC),
Erode.
2. The Assistant Commissioner (ST),
Bhavani Assessment Circle,
158/1002, Pookadai Veethi,
Bhavani - 638 301. Respondents in the above WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, calling for the records of the first respondent in S.P. No.37/2019 in A.P.VAT 96/2019, S.P. No.38/2019 in A.P.VAT No.97/2019 and S.P. No.39/2019 in A.P. VAT 98/2019 quash the order dated 11.12.2019 passed therein and further direct the first respondent to accept the bank guarantee dated 30.11.2019 for the balance of tax and a personal bond for the entire penalty pending disposal of the appeal in A.P. Nos.96, 97 and 98 of 2019.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Mr.M.Hariharan,
Additional Government Pleader

C O M M O N O R D E R

Mr.M.Hariharan, learned Additional Government Pleader accepts notice on behalf of the respondents. Since a short point is involved in these Writ Petitions, by consent, the Writ Petitions are taken up for final disposal at the stage of admission.

2. The orders of the Appellate Deputy Commissioner dated 11.12.2019 passed in stay petitions pending first appeals are under challenge.

3. The petitioner has admittedly remitted 25% of the disputed taxes and has furnished bank guarantees in respect of the balance 75% of the taxes before the Assessing Authority. The direction of the respondent have been complied with to this extent. Let these bank guarantees be kept alive till disposal of the appeals.

4. The petitioner will furnish personal bonds with respect to the amount of penalty forthwith. The impugned orders that direct the petitioner to furnish bank guarantee in respect of the disputed penalty are modified to the aforesaid extent alone. The Writ Petitions are disposed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

rkp

To

1. The Appellate Deputy Commissioner (ST) (FAC),
Erode.
2. The Assistant Commissioner (ST),
Bhavani Assessment Circle,
158/1002, Pookadai Veethi,
Bhavani - 638 301.

+1cc to Mr.B.Raveendran, Advocate SR.105857
+1cc to Spl.Government Pleader(Taxes) SR.106599

W.P. Nos.35286, 35291 & 35293 of 2019
and
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SJ(CO)
CB(24/02/2020)



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