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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.06.2019

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THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P(MD).Nos.14096 to 14099 of 2019

and

WMP(MD)Nos.10573 to 10576 of 2019

M/s.Hari Plastics,
Represented by its Partner G.Kumar,
No.61-62, Pugal Nagar,
Kattur, Trichy.

...Petitioner

In all the petitions

Vs.

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

2.The State Tax Officer,
Thiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.

...Respondents

In all the petitions

Prayer in all writ petitions : Writ Petitions are filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records in S.P.Nos.29, 30, 31 and 32 of 2019 in AP Nos.53,54,55 and 56/2019 dated 24.05.2019 respectively on the file of the first respondent and quash the same in so far as it relates to the furnishing of security bond or bank guarantee of balance of arrears as illegal and direct the second respondent to accept the personal bond to be executed by the petitioners in lieu of security.

In all writ petitions:

For petitioner : Mr.s.Karunakar

For Respondents : Mr.R.Murugan

Additional Government Pleader

C O M M O N O R D E R

Mr.R.Murugan, learned Additional Government Pleader takes notice for the respondent. By consent expressed by both the learned counsel, the writ petitions are taken up for final disposal at the stage of admission itself.

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2. The prayer in the writ petitions is for issuance of writ of



certiorari calling for the order of the first respondent, the Appellate Deputy Commissioner (ST) South, dated 24.05.2019 and to quash the same, insofar as it directs the petitioner to furnish bank guarantee for penalty amount of Rs.65,070/-, Rs.3,55,570/-, Rs.2,77,488/- and Rs.3,40,289/- respectively.

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3.The assessment years in question are 2011-12, 2012-13, 2013-14 and 2014-15. The first respondent, vide impugned orders, directed the petitioner to furnish valid security by way of bank guarantee in respect of the penalty for an amount of Rs.65,070/-, Rs.3,55,570/-, Rs.2,77,488/- and Rs.3,40,289/- respectively on or before 23.06.2019. The petitioner is aggrieved against the condition imposed by the first respondent in regard to the furnishing of bank guarantee for the penalty.

4.The learned counsel for the petitioner submit that the condition imposed in regard to the furnishing of bank guarantee seriously prejudices the interests of 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.Murugan, learned Additional Government Pleader 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, the petitioner is permitted to furnish a personal bond in respect of the penalty of Rs.65,070/-, Rs.3,55,570/-, Rs.2,77,488/- and Rs.3,40,289/- respectively within a period of seven days from date of receipt of a copy of this order. It is made clear that impugned orders dated 24.05.2019 stand modified to this limited extent alone.

8. The writ petitions are disposed of in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar(CS)



To,

1.The Appellate Deputy Commissioenr (ST) (FAC),
Trichy.

2.The State Tax Officer,
Thiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.

+2 CC to M/s.S.KARUNAKAR, Advocate (SR-71063, 71064[F] dated
25/06/2019)

+1 CC to M/s.SPL GP (SR-71121[F] dated 25/06/2019)

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KK/SAR/09.07.2019/2P-6C

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