



W.P(MD).Nos.18412, 18417, 18415, 18414,
18378, 18365, 18364 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 26.08.2019
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THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P(MD).Nos.18412, 18417, 18415, 18414,
18378, 18365, 18364 of 2019
and WMP(MD)Nos. 14831, 14822, 14826,14828, 14824, 14823, 14794,
14793, 14783, 14781, 14780 and 14779 of 2019

SRM Hotel Private Limied,
Represented by its General Manager,
Mari Raja. A.

...Petitioner
In all writ petitions

Vs.

1.Appellate Deputy Commissioner (ST),
(Legacy) (FAC) Trichy,
Government Building,
3rd Floor, Court Compound,
Tiruchirappalli - 620 001.

2.Assistant Commissioner (CT),
Srirangam Assessment Circle,
Melur Road, Municipal Colony,
Srirangam, Tiruchirappalli - 620 006.

... Respondents
In all writ petitions

Prayer in WP(MD). 18412/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To call for the impugned proceedings of the 1st respondent passed in S.P.no.56/2019 in VAT.AP 71/2019 dated 26.07.2019 and to quash the same in so far as directing the petitioner to furnish security bond or bank guarantee for amount of Rs.2,02,324/- for the year 2008-2009 and further direct the first respondent to accept personal bond for the sum of Rs.2,02,324/- instead of Security Bond or Bank Guarantee pending disposal of Appeal in VAT.AP71/2019.

Prayer in WP(MD). 18417/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To call for the impugned proceedings of the 1st respondent passed in S.P.no.59/2019 in VAT.AP 74/2019 dated 26.07.2019 and to quash the same in so far as directing the petitioner to furnish security bond or bank guarantee for amount of Rs.41,23,600/- for the year 2011-2012 and further direct the first respondent to accept personal bond for the sum of Rs.41,23,600/- instead of Security Bond or Bank Guarantee pending disposal of Appeal in VAT.AP74/2019.



Prayer in WP(MD). 18415/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To call for the impugned proceedings of the 1st respondent passed in S.P.no.60/2019 in VAT.AP 75/2019 dated 26.07.2019 and to quash the same in so far as directing the petitioner to furnish security bond or bank guarantee for amount of Rs.1,14,49,354/- for the year 2012-2013 and further direct the first respondent to accept personal bond for the sum of Rs.1,14,49,354/- instead of Security Bond or Bank Guarantee pending disposal of Appeal in VAT.AP75/2019.

Prayer in WP(MD). 18414/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To call for the impugned proceedings of the 1st respondent passed in S.P.no.58/2019 in VAT.AP 73/2019 dated 26.07.2019 and to quash the same in so far as directing the petitioner to furnish security bond or bank guarantee for amount of Rs.8,39.500/- for the year 2010-2011 and further direct the first respondent to accept personal bond for the sum of Rs.8,39.500/- instead of Security Bond or Bank Guarantee pending disposal of Appeal in VAT.AP73/2019.

Prayer in WP(MD). 18378/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to call for the impugned proceedings of the 1st respondent passed in S.P.no.62/2019 in VAT.AP 77/2019 dated 26.07.2019 and to quash the same in so far as directing the petitioner to furnish security bond or bank guarantee for amount of Rs.1,35,47,908/-for the year 2014-2015 and further direct the first respondent to accept personal bond for the sum of Rs.1,35,47,908/- instead of Security Bond or Bank Guarantee pending disposal of Appeal in VAT.AP77/2019.

Prayer in WP(MD). 18365/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to call for the impugned proceedings of the 1st respondent passed in S.P.no.61/2019 in VAT.AP 76/2019 dated 26.07.2019 and to quash the same in so far as directing the petitioner to furnish security bond or bank guarantee for amount of Rs.1,29,22,234/- for the year 2013-2014 and further direct the first respondent to accept personal bond for the sum of Rs.1,29,22,234/- instead of Security Bond or Bank Guarantee pending disposal of Appeal in VAT.AP76/2019.

Prayer in WP(MD). 18364/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to call for the impugned proceedings of the 1st respondent passed in S.P.no.57/2019 in VAT.AP



72/2019 dated 26.07.2019 and to quash the same in so far as directing the petitioner to furnish security bond or bank guarantee for amount of Rs.11,56,900/- for the year 2009-2010 and further direct the first respondent to accept personal bond for the sum of Rs.11,56,900/- instead of Security Bond or Bank Guarantee pending disposal of Appeal in VAT.AP72/2019.

In all writ petitions:

For Petitioner : Mr.N.Murali
For Respondents : Mr.S.Angappan
Government Advocate

C O M M O N O R D E R

Mr.Angappan, learned Government Advocate takes notice for the respondents. By consent expressed by both the learned counsel, the writ petitions are taken up for final disposal at the stage of admission itself.

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 Commissioenr (ST)(FAC), dated 26.07.2019 and to quash the same, insofar as directing the petitioner to furnish bank guarantee for penalty amounts of Rs.2,02,324/, Rs.41,23,600/-, Rs.1,14,49,354/-, Rs.8,39,500/-, Rs.1,35,47,908/- Rs.1,29,22,234/- and Rs.11,56,900/-respectively.

3. Learned counsel appearing for the petitioner states that 25% of the disputed amount has been paid as per the order of the Appellate Deputy Commissioner (ST), Tiruchirppalli. 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 assessment years in question are 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015. 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.2,02,324/, Rs.41,23,600/-, Rs.1,14,49,354/-, Rs.8,39,500/-, Rs.1,35,47,908/- Rs.1,29,22,234/- and Rs.11,56,900/- respectively on or before 25.08.2019.

5.The learned counsel for the petitioner submits 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.



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6. 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. Order of this Court, dated 31.08.2018 in Writ Petition No. 22427 of 2018 is one such.

7. Mr. Thiyagarajan, learned Government Advocate appearing on behalf of the respondents fairly does not dispute the aforesaid position or contest the request made.

8. In the light of the aforesaid, the petitioner is permitted to furnish a personal bond in respect of the penalty of Rs.2,02,324/-, Rs.41,23,600/-, Rs.1,14,49,354/-, Rs.8,39,500/-, Rs.1,35,47,908/- Rs.1,29,22,234/- and Rs.11,56,900/- 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 26.07.2019 stand modified to this limited extent alone.

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

Sd/-
Assistant Registrar(CO)

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Sub Assistant Registrar

To,

1. Appellate Deputy Commissioner (ST),
(Legacy) (FAC) Trichy,
Government Building, 3rd Floor,
Court Compound, Tiruchirappalli - 620 001.

2. Assistant Commissioner (CT),
Srirangam Assessment Circle,
Melur Road, Municipal Colony,
Srirangam, Tiruchirappalli - 620 006.

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26.08.2019

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JM/26.08.2019/4P/3C

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