



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.08.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)Nos.18427, 18430, 18433, 18438, 18440 & 18442 of 2019
and
W.M.P(MD)Nos.14851, 14853, 14854, 14862, 14863, 14866, 14867,
14871, 14872, 14875 & 14876 of 2019

S.R.M.Hotel Annexe,
Rep. by its General Manager,
Mari Raja.A

... Petitioner in all WPs

Vs.

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

2.Assistant Commissioner (CT),
Tiruverumbur Assessment Circle,
Government Multistoryed Building,
Kauamalai,
Tiruchirappalli - 620 020.

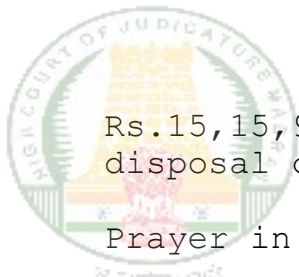
... Respondents in all WPs

Prayer in WP(MD). 18427/ 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.45/2019 in LHT AP No.07/2019 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.5,60,754/- for the year 2010-2011 and further direct the first respondent to accept personal bond for the sum of Rs.5,60,754/- instead of Security Bond or Bank Guarantee pending disposal of appeal in LHT AP.No.07/2019

Prayer in WP(MD). 18430/ 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.46/2019 in LHT AP No.08/2019 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.15,15,958/- for the year 2011-2012 and further direct the first respondent to accept personal bond for the sum of



Rs.15,15,958/- instead of Security Bond or Bank Guarantee pending disposal of appeal in LHT AP.No.08/2019

Prayer in WP(MD). 18433/ 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.47/2019 in LHT AP No.09/2019 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.15,75.612/- for the year 2012-2013 and further direct the first respondent to accept personal bond for the sum of Rs.15,75.612/- instead of Security Bond or Bank Guarantee pending disposal of appeal in LHT AP.No.09/2019

Prayer in WP(MD). 18438/ 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.48/2019 in LHT AP No.10/2019 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.21,40,033/- for the year 2013-2014 and further direct the first respondent to accept personal bond for the sum of Rs.21,40,033/- instead of Security Bond or Bank Guarantee pending disposal of appeal in LHT AP.No.10/2019

Prayer in WP(MD). 18440/ 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.50/2019 in LHT AP No.12/2019 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.9,80,868/- for the year 2015-2016 and further direct the first respondent to accept personal bond for the sum of Rs.9,80,868/- instead of Security Bond or Bank Guarantee pending disposal of appeal in LHT AP.No.12/2019

Prayer in WP(MD). 18442/ 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.49/2019 in LHT AP No.11/2019 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.27,23,609/- for the year 2014-2015 and further direct the first respondent to accept personal bond for the sum of Rs.27,23,609/- instead of Security Bond or Bank Guarantee pending disposal of appeal in LHT AP.No.11/2019

For Petitioner	:	Mr.N.Murali in all WPs
For Respondents	:	Mrs.J.Padmavathi Devi, Special Government Pleader, in all WPs

**COMMON ORDER**

Mrs.J.Padmavathi Devi, learned Special Government Pleader 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 Certiorarified Mandamus, calling for the order of the first respondent, the Appellate Deputy Commissioner (ST), Thiruchirappalli, dated 26.07.2019 and to quash the same, insofar as directing the petitioner to furnish bank guarantee for penalty amount of Rs.5,60,754/-, Rs.15,15,958/-, Rs.15,75,612/-, Rs.21,40,033/-, Rs.9,80,868/- and Rs.27,23,609/- 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.

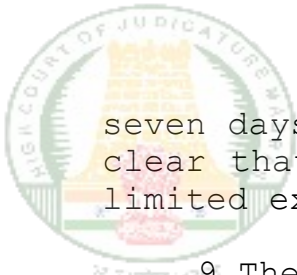
4.The assessment years in question are 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2015-2016 and 2014-2015 respectively. The first respondent vide impugned orders, directed the petitioner to furnish valid security by way of bank guarantee in respect of the penalty for an amount of Rs.5,60,754/-, Rs.15,15,958/-, Rs.15,75,612/-, Rs.21,40,033/-, Rs.9,80,868/- and Rs.27,23,609/- respectively on or before 25.08.2019.

5.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.

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

7.Mrs.J.Padmavathi Devi, learned Special Government Pleader 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.5,60,754/-, Rs.15,15,958/-, Rs.15,75,612/-, Rs.21,40,033/-, Rs.9,80,868/- and Rs.27,23,609/- 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 (CRL SIDE)

// True Copy //

Sub Assistant Registrar (CS)

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To

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

2. The Assistant Commissioner (CT),
Tiruverumbur Assessment Circle,
Government Multistoreyed Building,
Kauamalai,
Tiruchirappalli - 620 020.

+6CC TO MR. N. MURALI, Advocate Sr. No. 83481 to 83486

**W.P (MD) Nos. 18427, 18430, 18433,
18438, 18440 & 18442 of 2019
27.08.2019**

SMV (CO)

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