



W.P(MD).Nos.18379, 18381, 18383, 18386 and 18389/2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2019

CORAM

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THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P(MD) .Nos.18379, 18381, 18383, 18386 and 18389
of 2019

WMP(MD) Nos.14798, 14799, 14796, 14804, 14803, 14802, 14801, 14806
and 14805 of 2019

S.R.M. Hotel Annexe
Represented by its
General Manager

...Petitioner In all writ petitions

Vs.

1.Appellate Deputy Commissioenr (ST) (FAC),
(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 writ 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 to call for the impugned proceedings of the first respondent passed in S.P. Nos.51 to 55/2019 in AP Nos.47 to 51/2019 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.3,90,433/-, Rs.9,42,741/-, Rs.23,15,902/-, Rs.22,21,119/- and Rs.24,67,526/- Respectively for the year 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015 and further direct the first respondent to accept personal bond for the sum of Rs.Rs.3,90,433/-, Rs.9,42,741/-, Rs.23,15,902/-, Rs.22,21,119/- and Rs.24,67,526/- instead of Security Bond or Bank Guarantee pending disposal of appeal in A.P.No.47 to 51 of 2019 respectively.

In all writ petitions:

For petitioner : Mr.N.Murali

For Respondents : Mr.A.Thiyagarajan
Government Advocate



C O M M O N O R D E R

Mr.A.Thiyagarajan, 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 it directs the petitioner to furnish bank guarantee for penalty amount of Rs.3,90,433/-, Rs.9,42,741/-, Rs.23,15,902/-, Rs.22,21,119/- and Rs.24,67,526/- respectively.

3.Learned counsel appearing for the petitioner states that the first respondent has imposed two conditions, one for remittance of a portion of the tax and the second, a direction to the petitioner to furnish valid security by way of bank guarantee in respect of the penalty amounts of Rs.3,90,433/-, Rs.9,42,741/-, Rs.23,15,902/-, Rs.22,21,119/- and Rs.24,67,526/- respectively on or before 25.08.2019. The petitioner is aggrieved against the second condition imposed by the first respondent in regard to the furnishing of bank guarantee for the penalty. The petitioner confirms that it has complied with the first condition.

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

6.Mr.Thiyagarajan, learned Government Advocate 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.3,90,433/-, Rs.9,42,741/-, Rs.23,15,902/-, Rs.22,21,119/- and Rs.24,67,526/-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.



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

Sd/-

Assistant Registrar(T & P)

// True Copy //

Sub Assistant Registrar(CS)

CM

To

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(Legacy) (FAC) Trichy
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GRC (CO)

TR (26.08.2019) 3P 3C