

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.1222 of 2021
and
WMP. No.1377 of 2021

STUDIO TARA

Rep. by its Partner,
Bharathi Raviprakash,
Old No.5, New No.9,
CIT Colony, First Main Road,
Mylapore, Chennai - 600 004.Petitioner

Vs

1. Appellate Deputy Commissioner (CT)
Central (EAST), C.T. Building Annexure,
3rd floor, Greams Raod, Chennai - 600 006.

2. State Tax Officer,
Mylapore Assessment Circle,
Room No.250, Block No.19,
T.S. No.2, Government Village,
Nandanam, Chennai - 600 035.

....Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the impugned proceedings of the 1st respondent passed in SP/07/VAT/2020 in AP/30/VAT/2020 dated 28.12.2020 and to quash the same and further direct the 1st respondent to accept personal bond for the entire balance Tax and penalty in total amounting to Rs.75,43,529/- pending disposal of appeal in AP/30/VAT/2020.

For Petitioner : Mr.N.Murali
For Respondents : Mr.ANR.Jayapratap,
Government Advocate.

O R D E R

Mr.ANR.Jayapratap, learned Government Advocate (Taxes) takes notice for the respondents. By consent expressed by both

the learned counsel, writ petition is taken up for final disposal even at the stage of admission.

2. The prayer in the writ petition is for issuance of a writ of Certiorarified Mandamus, to call for the impugned proceedings of the 1st respondent passed in SP/07/VAT/2020 in AP/30/VAT/2020 dated 28.12.2020 and to quash the same and further direct the 1st respondent to accept personal bond for the entire balance Tax and penalty in total amounting to Rs.75,43,529/- pending disposal of appeal in AP/30/VAT/2020.

3. The petitioner has deposited a sum of Rs.8,67,000/- being 25% of the disputed demand as a pre-deposit for filing of the first appeal. The Appellate Authority has directed further payment of Rs.8,40,948/-, to be paid on or before 27.01.2021 and to execute a bank guarantee for the balance disputed demand of tax and penalty.

4. The petitioner prays that it be permitted to execute a personal bond for the entirety of the disputed demand instead of the additional 25% ordered to be remitted and bank guarantee directed to be given for the balance.

5. I am not inclined to interfere with the discretion exercised by the Appellate Authority with regard to the direction to make payment of a sum of Rs.8,40,948/-. However, taking note of the difficulties expressed by the petitioner on account of the on-going pandemic, time for payment of the amount of Rs.8,40,948/- is extended by another four weeks, i.e., till 26.02.2021.

6. As far as the balance disputed amount of tax and penalty is concerned, identical requests made have been considered by this Court favourably. The conditional order is thus modified, permitting the petitioner to furnish a personal bond in the place of bank guarantee as directed by the appellate authority.

7. Mr. ANR. Jayapratap, learned Government Advocate (Taxes) appearing on behalf of the respondent fairly does not dispute the aforesaid position or contest the request made.

8. In fine, the petitioner is permitted to furnish a personal bond in respect of the balance disputed tax of Rs.17,07,948 and penalty of Rs.49,94,633/- within a period of two (2) weeks from date of receipt of a copy of this order. Impugned order dated 28.12.2020 stands modified as above.

9. The writ petition is disposed of in the aforesaid terms.
No costs. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Appellate Deputy Commissioner (CT)
Central (EAST), C.T. Building Annexure,
3rd floor, Greaves Road, Chennai - 600 006.

2. The State Tax Officer,
Mylapore Assessment Circle,
Room No.250, Block No.19,
T.S. No.2, Government Village,
Nandanam, Chennai - 600 035.

+1cc to Mr.N.Murali, Advocate, sr no.3172

+1cc to the Special Government Pleader(taxes), sr no.3816

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EV(CO)
RMP(22/01/2021)

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