

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2021

CORAM:

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition No.10606 of 2021
and WMP.No.11219 of 2021

M/s.Cauvery Timber Company (P) Limited
represented by its Managing Director
Mr.S.Palanisamy

.....Petitioner

vs.

1. The Assistant Commissioner (ST)
Saravanampatti West Circle,
Coimbatore - 18.
2. The Appellate Deputy Commissioner
Coimbatore.

.....Respondents

Prayer:- Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus call for the records on the files of the 2nd respondent herein in S.P.No.03/2021 in VAT AP No.03/2021, dated 22.03.2021, quash the same insofar as it relates to the direction to file a sufficient security as referred to in 6(iii) of the impugned order dated 22.03.2021 and direct the petitioners to furnish personal bond instead of bank guarantee.

For Petitioner : Mr. S.Sarathi Kumar
for Mr.N.Inbarajan

For Respondents : Mr.ANR.Jayaprathap,
Government Advocate

W E B C O P Y
O R D E R

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondents and is armed with instructions to proceed with the matter finally, even at the stage of admission. Hence, by consent of both sides this Writ Petition is taken up for final disposal, even at this stage.

2. The prayer in this writ petition is for issuance of writ of Certiorarified Mandamus calling for the records on the files of the 2nd respondent herein in S.P.No.03/2021 in VAT AP No.03/2021, dated 22.03.2021, quash the same insofar as it relates to the direction to furnish sufficient security as referred to in 6(iii) of the impugned order dated 22.03.2021 and direct the petitioner to furnish personal bond instead of bank guarantee.

3. The assessment year in question is 2010-11. The second respondent, vide impugned order, while admitting that the petitioner had already paid a sum of Rs.58,590/-, being 25% of the disputed tax, directed the petitioner to pay a sum of Rs.58,590/- and furnish valid security by way of bank guarantee in respect of the balance of tax and penalty for an amount of Rs.2,34,351/-, on or before 20.04.2021.

4. Learned counsel for the petitioner submits that the direction to pay a sum of Rs.58,590/- has been complied with by the petitioner. He further submits that the petitioner is aggrieved against the condition imposed by the second respondent in regard to the furnishing of bank guarantee for the balance of the disputed tax and penalty 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.ANR.Jayaprathap, 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 and taking into account the position that the petitioner has remitted 50% of the disputed tax, the petitioner is permitted to furnish a personal bond in respect of the balance of tax and penalty, to the tune of Rs.2,34,351/- within a period of four (4) weeks from today. Subject to the furnishing of personal bond by the petitioner, there shall be an order of stay of balance of the disputed tax and penalty till the disposal of the appeal by the first appellate authority. It is made clear that impugned order dated 22.03.2021 stands modified to this limited extent alone.

8. The Writ Petition is disposed in the aforesaid terms.
Connected Miscellaneous Petition is closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

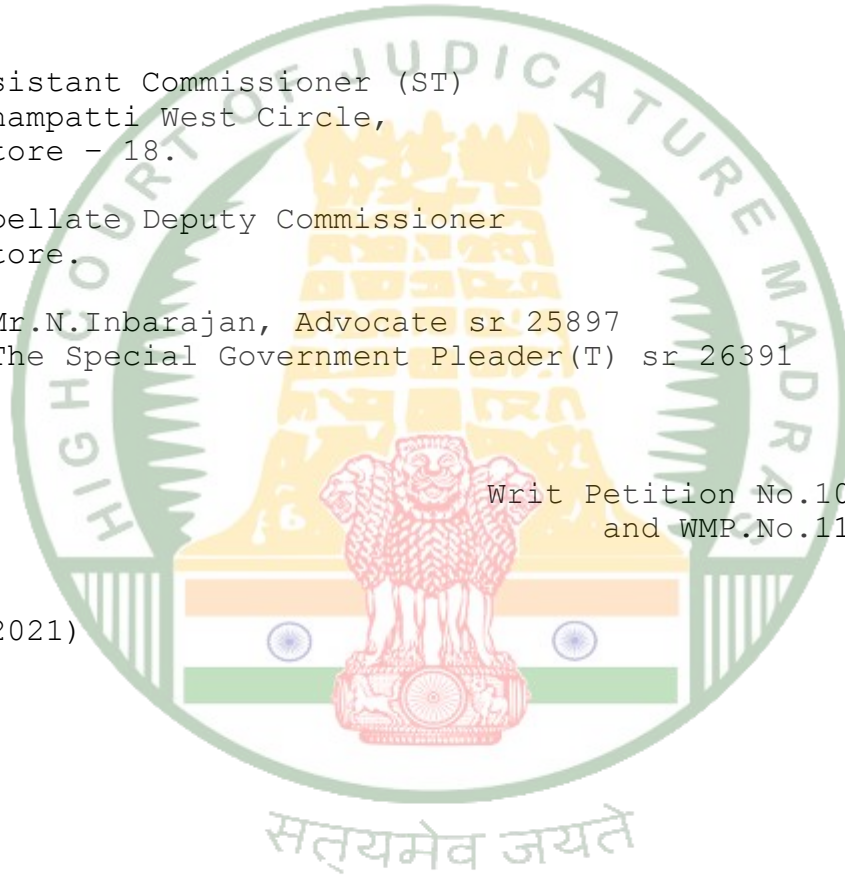
1. The Assistant Commissioner (ST)
Saravanampatti West Circle,
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+1 CC to Mr.N.Inbarajan, Advocate sr 25897

+1 CC to The Special Government Pleader(T) sr 26391

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AJB (CO)
SP(08/07/2021)



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