



W.P.No.17558 of 2023 &
WMP.No.16673 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.06.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

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Burnt Umber Fashion Pvt. Ltd
Represented by its Director
Bharti Bhatia
No.R-39, TTC Industrial Area,
MIDC, Rable,
Maharastra - 400701.

... Petitioner

Vs

1. Deputy Commissioner (CT) (Appeal)
Chennai - I
C.T. Building Annexure 3rd floor
Grems Road, Chennai - 600006.
2. Assistant Commissioner (ST)
Vanagaram Assessment Circle
No.4/109, Bangalore NH Road
Chennai - 600 123

... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned proceedings of the 1st respondent passed in S.P.No.17/CST/2013 in AP/06/CST/2023 dated 09.05.2023 and to quash the same is so far as directing



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the petitioner to furnish Bank Gurantee for balance tax of Rs.12,73,884/- and further direct the 1st respondent to accept personal bond for the sum of Rs.12,73,884/- instead of Bank Gurantee pending disposal of appeal in AP/06/CST/2023.

For Petitioner : Mr.N.Murali

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Mr.C.Harsha Raj, learned Additional Government Pleader 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 the stage of admission.

2. The prayer in this writ petition is for issuance of writ of Certiorarified Mandamus calling for the records on the file of the 1st respondent herein in S.P.No.17/CST/2023 in AP/06/CST/2023 dated 09.05.2023 and quash the same insofar as directing the petitioner to furnish Bank Gurantee for balance tax of Rs.12,73,884/- and further direct the 1st respondent to accept personal bond for the sum of Rs.12,73,884/- instead of Bank Gurantee pending disposal of appeal in AP/06/CST/2023.

3. The assessment year in question is 2012-13. The first respondent, vide impugned order, while admitting that the petitioner had already paid a sum of Rs.6,37,000/- being 25% of the disputed tax, directed the petitioner to pay a



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sum of Rs.6,36,885/- and furnish valid security by way of bank guarantee in respect of the balance of tax for an amount of Rs.12,73,884/-, on or before 07.06.2023.

4. Learned counsel for the petitioner submits that the direction to pay a sum of Rs.6,36,885/- has been complied with by the petitioner. He further submits that the petitioner is aggrieved against the condition imposed by the first respondent in regard to the furnishing of bank guarantee for the balance of the disputed tax 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.C.Harsha Raj, learned Additional Government Pleader appearing on behalf of the respondents fairly does not dispute the aforesaid position or contest the request made.

7. In 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



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furnish a personal bond in respect of the balance of tax, to the tune of Rs.12,73,884/- 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 till the disposal of the appeal by the first appellate authority. It is made clear that impugned order dated 09.05.2023 stands modified to this limited extent alone.

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

Connected Miscellaneous Petition is closed.

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Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citations: Yes/No

To

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