

(2017) 03 MAD CK 0063

In the Madras High Court

Case No : 7196 of 2017 & W M P No 7817 of 2017

BECKTON DICKINSON INDIA PRIVATE LIMITED, Rep. By its
Authorised Signatory, Rajesh Kumar Maharana

APPELLANT

Vs

Appellate Deputy Commissioner, (CT) (NORTH), & Anr.

RESPONDENT

Date of Decision : 24-03-2017

Acts Referred:

Citation : (2017) 03 MAD CK 0063

Hon'ble Judges : K.Ravichandrabaabu

Bench : SINGLE BENCH

Advocate : K.Ravichandrabaabu

Final Decision : Allowed

Judgement

1. Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents and by consent of parties, the writ petition is taken up for disposal at the admission stage.

2. The petitioner is aggrieved against the order of the first respondent dated 08.02.2017 only in so far as the condition imposed for furnishing the bank guarantee for a sum of Rs.7,12,364 /- while granting the interim stay by the Appellate Authority.

3. Learned counsel for the petitioner submits that the petitioner already paid the 50% of the tax liability and therefore the petitioner may be permitted to furnish personal bond in respect of the balance 50% instead of furnishing bank guarantee as directed by the first respondent. He also relied on an order passed by this court in W.P.No.38061 of 2016 dated 02.11.2016 in support of his submission wherein this court has considered the similar issue and directed the petitioner therein to furnish

personal bond instead of bank guarantee. The learned Additional Government Pleader is not disputing the above said fact.

4. Considering the above stated facts and circumstances, this writ petition is partly allowed and the impugned order is modified only to the extent

where direction has been given to furnish bank guarantee instead of which the petitioner shall furnish the bond for the full value and keep the bond

alive till the disposal of the appeal before the first respondent. The petitioner is directed to furnish the bond within a period of two weeks from the

date of receipt of a copy of this order. No costs. The connected miscellaneous petition is closed.