

(2011) 04 MAD CK 0081

In the Madras High Court

Case No : Writ Petition No. 11012 of 2011

First Leasing Company of India Ltd.

APPELLANT

Vs

The Assistant Commissioner (CT) Formerly Commercial Tax
Officer and The Appellate Deputy Commissioner

RESPONDENT

Date of Decision : 27-04-2011

Acts Referred:

Citation : (2011) 04 MAD CK 0081

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Inbarajan, for the Appellant; R. Mahadevan, AGP (T), for the Respondent

Final Decision : Dismissed

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing for the Petitioner and the learned Additional Government Pleader, appearing on

behalf of the Respondents.

2. By consent of both the parties, the writ petition is taken up for final hearing and disposal.

3. At this stage of the hearing of the writ petition, the learned Counsel appearing on behalf of the Petitioner had submitted that it would suffice if the

order of the second Respondent, dated 11.4.2011, made in S.P. No. 6/2011 in A.P. No. 4/2011, is modified, permitting the Petitioner to furnish a

personal bond, in respect of the balance of tax and penalty amount of Rs. 1,80,18,885/-, instead of furnishing security, by way of a bank guarantee

for the said amount.

4. The learned Additional Government Pleader appearing on behalf of the Respondents has no objection for this Court passing such an order.

5. In view of the submissions made by the learned counsels appearing on behalf of the Petitioner, as well as the Respondents, the order of the second Respondent, dated 11.04.2011, made in S.P. No. 6/2011 in A.P. No. 4/2011, is modified, permitting the authorised representative of the Petitioner firm to furnish a personal bond for the penalty amount of Rs. 1,80,18,885/-, instead of furnishing a bank guarantee for the said amount, within a period of two weeks from today. The writ petition is ordered accordingly. No costs. Connected M.P. No. 1 of 2011 is closed.