

(2011) 03 MAD CK 0345

In the Madras High Court

Case No : Writ Petition No. 5006 of 2011

Oberoi Flight Services

APPELLANT

Vs

The Appellate Deputy Commissioner (CT) V and The Assistant
Commissioner (CT)

RESPONDENT

Date of Decision : 02-03-2011

Acts Referred:

Citation : (2011) 03 MAD CK 0345

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

**Advocate : P. Rajkumar, for the Appellant; K. Radhakrishnan, Government
Advocate (Taxes), for the Respondent**

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing for the Petitioner and the learned Government Advocate, 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 first Respondent, dated 18.2.2011, made in S.P. No. 3/11, in A.P. No. 3/11, is modified, permitting the Petitioner to furnish a personal bond in respect of the penalty amount of Rs. 15,46,875/-, instead of furnishing bank guarantee security for the said amount.

4. The learned Government Advocate 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 Counsel appearing on behalf of the Petitioner, as well as the Respondents, the order of the first Respondent, dated 18.2.2011, made in S.P. No. 3/11 in A.P. No. 3/11, is modified, permitting the authorised representative of the Petitioner firm to furnish a personal bond for

the penalty amount of Rs. 15,46,875/-, 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.