

(2010) 11 MAD CK 0373
In the Madras High Court
Case No : Writ Petition No. 13717 of 2010

Pavalam Silk Cotton

APPELLANT

Vs

The Appellate Deputy Commissioner and The Assistant
Commissioner (Commercial Taxes)(FAC)

RESPONDENT

Date of Decision : 18-11-2010

Acts Referred:

Citation : (2010) 11 MAD CK 0373

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : S. Karunakar, for the Appellant; Pala Ramasamy, Special
Government Pleader, for the Respondent

Judgement

M. Jaichandren, J.—Heard Mr. S. Karunakar, the learned Counsel appearing for the Petitioner and Mr. Pala Ramasamy, the learned Special Government Pleader appearing for the Respondents.

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

3. The learned Counsel for the Petitioner submits that in similar matters, orders have been passed by this Court directing the Petitioner to furnish a Personal Bond for the balance amount of tax, surcharge and penalty, instead of furnishing Bank Guarantee or Security.

4. In the present case, the first Respondent, by his impugned order, dated 19.10.2010, had directed the Petitioner to pay 25% of tax of Rs. 1,74,620/-, on or before 18.11.2010, by furnishing bank guarantee or property security, in Form XIX. The request of the Petitioner is that instead of bank guarantee or property security, in Form XIX, the Petitioner may be permitted to furnish a Personal Bond for the amount in question.

5. In view of the above, there will be a direction to the second Respondent to

accept the Personal Bond furnished by the Petitioner, in respect of the tax, instead of insisting on furnishing of Security, in Form XIX. The Petitioner is directed to execute the Personal Bond, within a period of two weeks from today, even though the time granted by the first Respondent expires on 18.11.2010.

This writ petition is disposed of accordingly. No costs.