

(2005) 05 MAD CK 0009

In the Madras High Court

Case No : Writ Petition No. 15422 of 2005 and W.P.M.P. No. 16841 of 2005

Rishab Enterprises

APPELLANT

Vs

The Appellate Assistant Commissioner (CT) II and The
Commercial Tax Officer

RESPONDENT

Date of Decision : 03-05-2005

Acts Referred:

Citation : (2005) 05 MAD CK 0009

Hon'ble Judges : A. Kulasekaran, J

Bench : Single Bench

Advocate : C. Rekha Kumari, for the Appellant; Manohar Sundaram, Spl. Govt. Pleader, for the Respondent

Judgement

A. Kulasekaran, J.—The petitioner prays for the issue of a Writ of Certiorarified Mandamus, calling for the records of the first respondent in

SP. No. 22 of 2005 in AP No. 45 of 2005 dated 23.03.2005 and quash the order dated 2 3.03.2005 and further direct the first respondent to

grant an absolute stay for balance of tax and entire penalty without insisting upon furnishing of security in the form of immovable property or Bank

Guarantee pending disposal of the appeal on the file of the first respondent.

2. Mr. Manohar Sundaram, learned Special Government Pleader takes notice for respondents.

3. It is seen from the records that the petitioner has already paid 50% of the tax amount before the appellate authority and while granting stay, the

appellate authority directed the petitioner to furnish bank guarantee for the balance 50% of the tax and penalty. Aggrieved by the said direction, the

petitioner has come forward with the present writ petition.

4. Considering the fact that the petitioner has already paid 50% of the tax amount, I permit the petitioner to execute personal bond, instead of bank

guarantee for the remaining balance of 50% of the tax and penalty within a period of two weeks from the date of receipt of a copy of this order.

5. The order of the appellate authority is modified accordingly and the writ petition is disposed of. No costs . Consequently, connected W.P.M.P

is closed.