

(1989) 03 MAD CK 0022

In the Madras High Court

Case No : Writ Petition No. 2604 of 1989

Sha Maganlal Sumeermal

APPELLANT

Vs

State of Tamil Nadu and Others

RESPONDENT

Date of Decision : 17-03-1989

Acts Referred:

Citation : (1989) 03 MAD CK 0022

Hon'ble Judges : K.S. Bakthavatsalam, J

Bench : Single Bench

Advocate : Nanda Rajagopalan, for the Appellant; P. Radhakrishnan, Government Advocate (Taxes), for the Respondent

Judgement

Bakthavatsalam, J.—The prayer in the writ petition is to issue a writ of certiorarified mandamus after calling for the records of the 2nd

respondent in Aa. Thi. Mu. 717 of 1989 dated 16th February, 1989 and quash the same and also direct the 2nd respondent to accept the

personal security given by one Champalal Premchand.

2. Notice of motion has been order by Sivasubramaniam, J., on 27th February, 1989.

3. Thiru P. Radhakrishnan, Government Advocate appears for the respondents.

4. After hearing Ms. Nanda Rajagopalan, learned counsel for the petitioner, I am of the view that the contention put forth by her is right. When rule

31 of the Tamil Nadu General Sales Tax Rules permits an assessee to provide personal or property security, I do not see how the 2nd respondent

can refuse even to look into the security bond given by the assessee pending the appeal before him. At any rate, since the appeal is pending before

the 2nd respondent and the appeal relates to the assessment year 1987-88, I

think it is just and proper in the interest of justice to direct the 2nd respondent to dispose of the main appeal itself within six weeks from today. Till then, there will be stay of collection of demand. The writ petition is ordered accordingly. No costs.

5. Writ petition allowed.