

(2012) 01 MAD CK 0087

In the Madras High Court

Case No : Writ Petition No. 8 of 2012 and M.P. No. 1 of 2012

Yalamanchili Software Exports Ltd., (formerly Yalamanchili
Consultancy Services (P) Ltd.)

APPELLANT

Vs

The Assistant Commissioner (CT) Anna Salai-III Assessment
Circle, Chennai-600006 and The Appellate Deputy
Commissioner, (CT):IV:(FAC), Chennai-600108

RESPONDENT

Date of Decision : 03-01-2012

Acts Referred:

Citation : (2012) 01 MAD CK 0087

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Sri Prakash, for the Appellant; S. Kanmani Annamalai
Government Advocate (Taxes), for the Respondent

Judgement

Honourable Mr. Justice M. Jaichandren

1. Heard the learned counsel appearing for the petitioner and the learned Government Advocate for taxes, 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 7.12.2011 made in S.P. No. 47/2011 in A.P. No. 35/2011, is modified, permitting the petitioner to furnish a personal bond for the balance amount of taxes and the penalty of Rs. 26,93,476/-, instead of furnishing security for the said amounts.
4. The learned Government Advocate taxes 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 second respondent, dated 7.12.2011, made in S.P. No. 47/2011 in A.P. No. 35/2011, is modified, permitting the authorised representative of the petitioner firm to furnish a personal bond for the balance amount of tax and the penalty of Rs. 26,93,476/-, instead of furnishing security for the said amounts, within a period of two weeks from today. The writ petition is ordered accordingly. No costs. Consequently, connected M.P. No. 1 of 2011 is closed.