

**FORM HH**

(Security Bond for stay of collection of tax, fee or other amount disputed)

[See Rule 14(15), 14(16) ]

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Asst. year.....

BEFORE THE APPELLATE ASSISTANT COMMISSIONER / APPELLATE DEPUTY COMMISSIONER / DEPUTY COMMISSIONER / COMMISSIONER OF COMMERCIAL TAXES / APPELLATE TRIBUNAL / HIGH COURT / SUPREME COURT

No.....of .....200

Petitioner (s)

Versus

Respondent

The State of Tamil Nadu

Security Bond executed in favour of the Governor of Tamil Nadu and his successors in office and assigns

Whereas ..... has filed an appeal / application before the Appellate Assistant Commissioner / Appellate Deputy Commissioner / Deputy Commissioner of Commercial Taxes / Commissioner of Commercial Taxes / Appellate Tribunal / High Court / Supreme Court against the order of ..... in its / his .....dated ..... and the said appeal / application is pending

And whereas the said appellant / applicant has applied for directions in regard to the payment of the disputed tax, fee or other amount and has been called upon to furnish security accordingly, and in consideration thereof, I / We .....hereby mortgage the properties specified in the schedule hereunto annexed for the payment of the sum of Rs..... to the Government of Tamil Nadu, and covenant that if the aforesaid appellant / applicant complies with all directions in regard to the payment of tax, fee or other amount made by the Appellate Assistant Commissioner / Appellate Deputy Commissioner / Deputy Commissioner of Commercial Taxes / Commissioner of Commercial Taxes / Appellate Tribunal / High Court / Supreme Court in the said appeal / application including payment of tax, fee or other amount held as payable in the orders disposing of the said appeal / application, this bond shall be void and of no effect but otherwise it shall remain in full force and effect.

I / We further declare that the property specified in the schedule hereunto is free from encumbrances / is covered by a prior mortgage by virtue of document No..... dated..... .. in the Office of the Sub-Registrar/ Joint Registrar / District Registrar in the Registration District of.....and the present mortgage is subject to earlier mortgage.

I/ We further declare that this bond will cease to have effect from the date of receipt of the appellate or revisional order by the appellant / applicant in case the appeal / revision is fully allowed in favour of appellant / applicant or remanded and on the expiry of six months from the date on which the order of appeal or revision is received by the appellant / applicant where it is dismissed or partly allowed.

In witness whereof I / We have hereunto affixed my / our hands and seal this ..... day of .....200 .

Appellant / Surety

Witness:  
(with clear address in capital letters)

- 1.
- 2.

#### SCHEDULE

Witness

Appellant / Surety

- 1.
- 2.

(with clear address in capital letters )

Note. - (1) The Security Bond should be affixed with adhesive non-judicial stamp or court fee stamp as prescribed under the Indian Stamp Act,1899.

Note – (2) Where immovable property is furnished as security, the title deeds of the property shall be deposited with the assessing authority along with a copy of the security bond.

Note – (3) Where sub-section (1) of section 58 of the Transfer of Property Act, 1882, is not applicable, the security shall be registered in the appropriate Sub Registrar’s office.

Note – (4) The security shall be executed in the presence of an officer of the Commercial Taxes Department not below the rank of an Assistant Commercial Tax Officer.

Note – (5) The Security bond shall be filed in duplicate and the original bear the requisite court fee stamp or adhesive non-judicial stamp.