

# Commercial Tax Department

## FORM - G

### **BANK GUARANTEE FOR STAY OF COLLECTION OF TAX, FEE OR OTHER AMOUNT DISPUTED**

[See rule 41(3)]

BEFORE THE APPELLATE ASSISTANT COMMISSIONER / COMMISSIONER /  
APPELLATE TRIBUNAL / HIGH COURT .

No.....of 200...

Petitioner

Versus

The Union Territory of Puducherry

Respondent

Bank guarantee executed in favour of the President of India represented by the Deputy Commissioner of Commercial Taxes-cum-Collector read with the Pondicherry Revenue Recovery Act, 1970 (Act No.14 of 1970) and his successors in office and assigns.

Whereas..... has filed an appeal / application before the Appellate Assistant Commissioner / Commissioner / Appellate Tribunal/ High Court against the order of the ..... 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 .....(bankers) hereby personally undertake and bind myself / ourselves, my heirs / our heirs and legal representatives to pay the President of India represented by the Deputy Commissioner of Commercial Taxes-cum-Collector read with the Pondicherry Revenue Recovery Act, 1970 (Act No.14 of 1970), the sum of Rs..... (Rupees.....only) and covenant that if the aforesaid appellant / applicant complies with all directions and decisions in regard to the payment of tax, fee or other amount made by the Appellate Assistant Commissioner / Commissioner / Appellate Tribunal / High Court in the said appeal / application including payment of tax, fee or other amount held as payable in the order disposing of the said appeal / application, this guarantee shall be void and of no effect but otherwise it shall remain in full force and effect.

I/We further declare that this bond will cease to have effect from the date of receipt of the appellate or revisional orders by the appellant or applicant or petitioner in case the appeal/application/revision is fully allowed in favour of the appellant/applicant/petitioner or in case the applicant/appellant/petitioner has paid the tax amount as determined by the assessing authority and confirmed by all the authorities in case the proceeding is taken to the authorities specified under the Puducherry Value Added Tax Ordinance, 2007.

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

Witnesses:

1.

2.

Signature of the bankers with  
Office seal

Note – (1) The bank guarantee should be affixed with adhesive non-judicial stamps as prescribed under the Indian Stamp Act, 1899 or court fee stamps.

(2) The bank guarantee shall be filed in duplicate and the original shall bear the requisite adhesive non-judicial stamps or court fee stamps and shall be filed before the assessing authority.