

**FORM G**

**Bank guarantee for stay of collection of tax, fee or other amount disputed**

[See rule 5(6) (d) 14(15) and 14(16) ]

BEFORE THE APPELLATE ASSISTANT COMMISSIONER / APPELLATE DEPUTY  
COMMISSIONER / DEPUTY COMMISSIONER / JOINT COMMISSIONER /  
APPELLATE TRIBUNAL / HIGH COURT / SUPREME COURT.

No.....of 200...

Petitioner

Versus

State of Tamil Nadu

Respondent

Bank guarantee 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 / Joint Commissioner / Appellate Tribunal / High Court / Supreme 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 Government of Tamil Nadu, 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 / Appellate Deputy Commissioner / Deputy Commissioner / Joint Commissioner / Appellate Tribunal / High Court / Supreme 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.

This guarantee shall cease to have effect from the date of receipt of appellate or revisional orders by appellant / applicant in case the appeal / revision is fully allowed in favour of the 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 ..... day of .....200 .....at .....

Witnesses:

- 1.
- 2.

Signature of the bankers

Office seal /bankers

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

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