

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2015

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA

W.A.No.1016 of 2015

The Deputy Commissioner of Income Tax (Exemption)
Chennai Circle
No.121, Mahatma Gandhi Road
Nungambakkam,
Chennai - 600 034

... Appellant/Respondent

-vs-

Sethu Valliammal Educational Trust
Rep by Dr. Sethu Kumaran
Managing Trustee
No.59, Valliammal Street
Redhills Main Road, Ambattur
Chennai - 600 053

... Respondent/Petitioner

Writ Appeal has been filed against the order, dated 27.4.2015, made in M.P.No.1 of 2015 in W.P.No.12508 of 2015.

W.P.No.12508 of 2015 : Writ Petition under Article 226 of the Constitution of India, the High court will be pleased to issue a Writ of Certiorari to call for the records in order for Assessment year 2012 - 2013 dated 31.03.2015 passed by the Respondent and quash the same.

For appellant : Mr.T.Pramodkumar Chopda

For respondent : Mr.Joseph Prabhakar

J U D G M E N T

Heard the learned counsels appearing for the parties concerned.

2. This writ appeal had been filed against the order of the learned single Judge of this Court, dated 27.4.2015, made in W.P.No.12508 of 2015 and M.P.No.1 of 2015, granting an order of interim stay.

3. The writ petition, in W.P.No.12508 of 2015, had been filed by the respondent herein challenging the impugned order passed by the Deputy Commissioner of Income Tax (Exemption), Nungambakkam, Chennai, the respondent therein, for the assessment year 2012-2013, dated 31.3.2015, stating that the said order had been passed ignoring the fact that, on the date of the application for registration of the Trust Deed, one of the Trustees, who was a minor, had attained majority.

4. The learned counsel appearing on behalf of the respondent had submitted that the issue relating to the maintainability of the writ petition could be taken up before the learned single Judge in the writ petition, in W.P.No.12508 of 2015.

5. In view of the submissions made by the learned counsels appearing for the parties concerned, we are of the considered view that the appellant has not shown sufficient cause or reason for this Court to vacate the interim order granted by the learned single Judge of this Court, on 27.4.2015, made in M.P.No.1 of 2015 and W.P.No.12508 of 2015, at this stage. Hence, the writ appeal stands dismissed requesting the learned single Judge of this Court concerned to take up the writ petition, in W.P.No.12508 of 2015 and M.P.No.1 of 2015, as expeditiously as possible, and dispose of the same, on merits, including the question relating to the maintainability of the writ petition. No costs. Connected M.P.No.1 of 2015 is closed.

Sd/-

Assistant Registrar(CS IV)

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Sub Assistant Registrar

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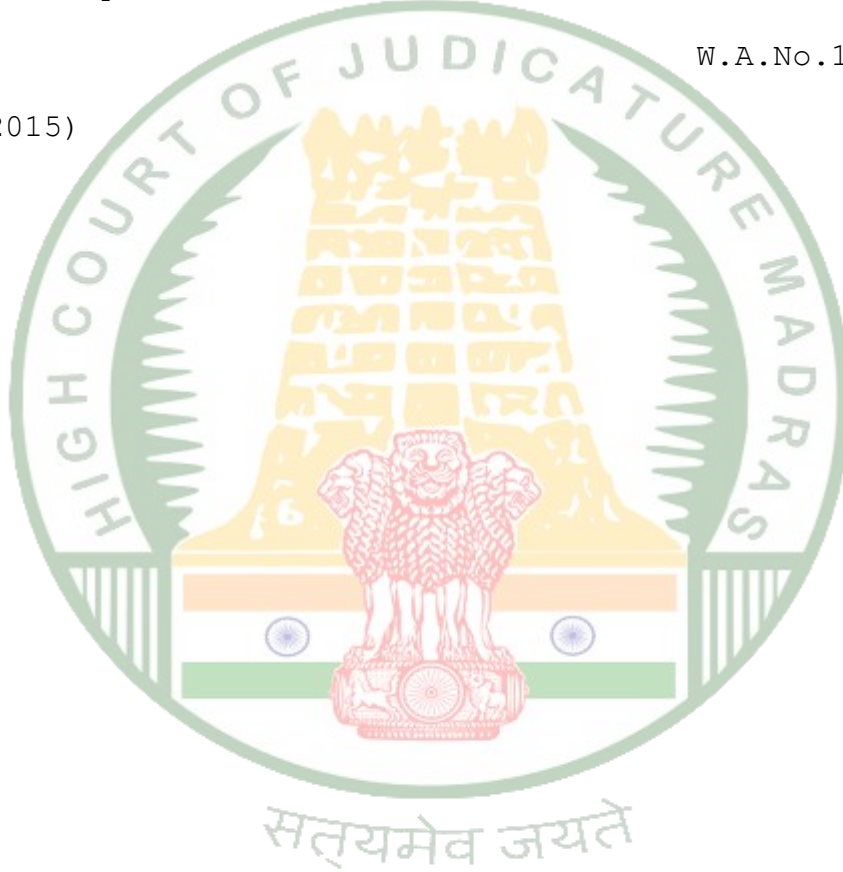
To

The Deputy Commissioner of Income Tax (Exemption)
Chennai Circle
No.121, Mahatma Gandhi Road
Nungambakkam,
Chennai - 600 034

+1cc to Mr.T.Pramodkumar Chopda, Advocate, S.R.No.62104
+1cc to Mr.Joseph Prabhahar, Advocate, S.R.No.62125

W.A.No.1016 of 2015

CTK(CO)
CA(08/12/2015)



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