IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 17.3.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.6198 of 2008
and
M.P.Nos.1 and 2 of 2008

V.Natarajan ... Petitioner

vs.

1. Assistant Commissioner of Income-tax,
   Media Circle I (i/c)
   121, Nungambakkam High Road,
   Chennai 600 034.

2. The Manager,
   Canara Bank, Mount Road,
   Chennai 600 002.

3. M/s.Pyramid Saimira Theatre Ltd.,
   27, G.N. Chetty Road,
   T.Nagar, Chennai 600 017. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of mandamus to forbear the 1st respondent from enforcing the demand or initiating or continuing any proceedings for recovery of the disputed sum of Rs.86,09,950/- pursuant to the Notices under Sec 226 of the Income Tax act on the file of the 1st respondent in PAN ACFPNO 276Q dated 28/2/2008 to the 2nd respondent and PAN ACFPNO 276 Q dated 27/2/2008 to the 3rd respondent.

For Petitioner : Mr.N.Muthukumar

For R1 : Mr.Pramod Kumar Chopda

ORDER

With the consent of the learned counsels appearing on either side, the writ petition is taken up for final disposal.

2. In this writ petition, the petitioner challenges the notice under section 221(1) of the Income tax Act, dated 22.2.2008.

3. The petitioner has challenged the impugned proceedings on the ground that the petitioner cannot be treated as a defaulter and there is no justification to treat the assessee as being a defaulter. Further, it is stated that the respondent initiated action without issuing notice to the petitioner and the impugned proceedings itself is violation of principles of natural justice, apart from being in violation of procedure stipulated in Circular No.96, dated 21.8.1969. Further, it is submitted that as against the order of assessment, an appeal has been filed before the Commissioner of Income Tax (Appeals).

4. The learned counsel appearing for the petitioner is unable to report as to whether the appeal is already disposed of. In any event, the writ petition, having been pending since 2008, at this juncture, the respondents should not enforce the impugned order.

5. Accordingly, the writ petition is disposed of by observing that the impugned proceedings shall be kept in abeyance till the disposal of the appeal filed before the Commissioner of Income Tax (Appeals), if the appeal is not yet disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

1. Assistant Commissioner of
   Income-tax,
   Media Circle I (i/c)
   121, Nungambakkam High Road,
   Chennai 600 034.

2. The Manager,
   Canara Bank, Mount Road,
   Chennai 600 002.

+1 cc to Mr.T.Pramod kumar, Advocate,SR.15311

+1 cc to Dr.Anita Sumanth, Advocate,SR.15195.

kk(co)
krd 1/4

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