IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.29593 of 2015
and
M.P.Nos.1 & 2 of 2015

Pushpa C.Kataria [`Petitioner]

Vs

Income Tax Officer
Non Corporation Ward 5 (4)
No.611 Kannammai Building II Floor
Anna Salai, Chennai 6. [Respondent]

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorarified mandamus calling for the records of the respondent in the case of Smt.Pushpa C.Kataria in Arrear/2014-15 relating to the application made by the petitioner for stay of demand under Section 220 (6) of the Income Tax Act 1961 and quash the order dated 16.12.2014 rejecting the stay petition and direct the respondent to grant stay of demand relating to the assessment order for the assessment year 2006-07 pending disposal of the appeal before the respondent.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.T.Pramod Kumar Chopda, Sr.SC

O R D E R

Heard the learned counsel for the petitioner and Mr.T.Pramod Kumar Chopda, learned Senior Standing Counsel for the respondent.

2. This writ petition has been filed challenging the rejection order of the respondent dated 16.12.2014 and to direct the respondent to grant stay of demand relating to the assessment order for the assessment year 2006-07, pending disposal of the appeal before the respondent.

3. When the matter is taken up for hearing, the learned counsel for the petitioner submitted that as against the order dated 12.06.2012 of the appellate authority made in ITA.1973/Mds/2011, which was filed as against the order of the Commissioner of Income Tax (Appeals)IV, Chennai dated 15.11.2011 and the order dated 30.04.2014 of the appellate authority made in ITA.1893/Mds/2013, which was filed as against the order of the Commissioner of Income Tax (Appeals) IV, Chennai dated 18.04.2013, appeals are preferred before the Hon'ble Division Bench of this Court. He would further submit that pending tax case appeals before the Hon'ble Division Bench of this Court, recovery proceedings are being initiated. At this juncture, he would submit that the petitioner is willing to go before the Hon'ble Division Bench seeking appropriate orders, by filing petitions for stay.

4. It is always open to the petitioner to approach the Hon'ble Division Bench for obtaining necessary orders.

5. In the result, the petitioner is granted two weeks' time from the date of receipt of a copy of this order to file stay applications before the Hon'ble Division Bench of this Court. Till such time, it is made clear that no recovery shall be made.

The writ petition is disposed of with the above directions. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

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To

Income Tax Officer
Non Corporation Ward 5 (4)
No.611 Kannammai Building II Floor
Anna Salai, Chennai 6.

1 CC to Mr.R.Sivaraman, Advocate SR.No. 58963

1 CC to Mr.T.Pramod Kumar Chopda, Advocate SR.No. 58183

W.P.No.29593 of 2015

KK (CO)
PSI (06.11.2015)