IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2015

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.34092 of 2015
and
M.P.No.1 of 2015

Nishank Sakaria [Petitioner]

Vs

1 Deputy Commissioner of Income Tax
Non Corporate Circle 3rd Floor
Kannammai Building 611 Anna Salai
Chennai 6

2 Commissioner of Income Tax (Appeals)-5
121 Nungambakkam High Road
Chennai 34

3 Joint Commissioner of Income Tax
Non Corporate Range 5 3rd Floor
Kannammai Building 611 Anna Salai
Chennai 6 [Respondents]

Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus calling for the order in C.R. No.NCR/5/Stay/2015-16 dt 10.9.2015 on the file of the 3rd respondent quash the same and direct that coercive recovery be kept in abeyance till the disposal of the Appeals filed before the Commissioner of Income Tax (Appeals) in relation to Assessment Years 2008-09 and 2009-10 and Stay Petitions and Appeals in respect of Assessment Years 2008-09 and 2009-10.

For Petitioner : Dr.Anitha Sumanth

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

O R D E R

Heard the learned counsel for the petitioner and the learned Senior Standing Counsel, who took notice for the respondents and with their consent, the main writ petition is taken up for disposal.

2. This writ petition has been filed challenging the order of the 3rd respondent dated 10.9.2015 and for a direction to the effect that coercive recovery be kept in abeyance till the disposal of the Appeals and Stay Petitions filed before the Commissioner of Income Tax (Appeals) in relation to Assessment Years 2008-09 and 2009-10.

3. According to the learned counsel for the petitioner, for the assessment years 2008-09 to 2010-11, appeals are pending before the Commissioner of Income Tax (Appeals) along with stay petitions. It is also the submission of the learned counsel for the petitioner that for all these years, out of the total demand of Rs.3,41,91,760/-, a sum of Rs.1,38,87,716/- has already been paid. The learned counsel for the petitioner seeks indulgence of this Court for early hearing of the appeals and disposal of the same, after hearing the petitioner, for which, the learned Senior Standing Counsel for the respondents has no serious objections.

4. In view of the submissions made by the learned counsel on either side, without going into the merits of the matter, the appellate authority is directed to dispose of the appeals for the above said assessment years within a period of twelve weeks from the date of receipt of a copy of this order. The petitioner is also directed to participate in the appeal proceedings without seeking for unnecessary adjournments. It is made clear that pending disposal of the appeals, no recovery shall be made.

The writ petition is disposed of accordingly. No costs. Conneced miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

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To

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1 CC to Dr.Anitha Sumanth, Advocate SR.No. 58185

1 CC to Mr.T.Pramod Kumar Chopda, Advocate SR.No. 57973

W.P.No.34092 of 2015

KK (CO)
PSI (06.11.2015)