

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2016

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.14239 of 2015

Mahindra Residential Developers Ltd.,
a company registered under the Companies Act
represented by its Authorised Signatory
Mr.R.Eswaran,
Administrative Block,
Central Avenue,
Mahindra World City,
Natham Sub (PO),
Chengalpet Taluk, Kancheepuram 603 002.

..Petitioner

Vs

1. The Commissioner of Income Tax (Appeals VIII)
121, Mahathma Gandhi Road, Chennai-34.
2. Income Tax Officer,
Corporate Ward 4(1), Main Building,
4th Floor, Room No.429,
121, Mahathma Gandhi Road,
Chennai-34.

.. Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the proceedings dated 24.4.2015 of the Income Tax Officer, Corporate Ward 4(1), the 2nd respondent herein and quash the same.

For Petitioner : Mr.R.Bharath kumar

For Respondent : Mr.T.Pramodkumar Chopda
Special Govt. Pleader

O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

2. The Petitioner has come forward with this present Writ Petition challenging the impugned proceedings of the 2nd respondent dated 24.4.2015 and consequently quash the same.

3. The learned counsel for the petitioner submitted that as against the order of assessment for the assessment year 2012-2013 passed by the 2nd respondent, the petitioner filed appeal along with stay application before the 1st respondent, which is pending. In the meanwhile, the petitioner moved a stay petition before the 2nd respondent who has passed an order on 24.4.2015 rejecting the stay petition and further directed the petitioner to pay the taxes immediately. Aggrieved against the order passed by the 2nd respondent rejecting stay petition, the petitioner is before this Court.

4. The learned Senior Standing Counsel appearing for the respondents submitted that the petitioner, instead of moving an application for stay before the Jurisdictional Commissioner of Income Tax, filed this Writ Petition, which is not maintainable and sought to dismiss the Writ Petition.

5. In view of the fact that a Stay Petition can be moved before the Jurisdictional Commissioner of Income Tax, the petitioner is directed to move such stay application within a period of two weeks from the date of receipt of a copy of this order before the Jurisdictional Commissioner of Income Tax, who shall receive the same and pass appropriate orders on merits and in accordance with law within a period of two weeks thereafter. Till such orders are passed, there shall not be any recovery by the respondents.

6. The writ petition is disposed of accordingly. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

msr

To

1. The Commissioner of Income Tax (Appeals VIII)
121, Mahathma Gandhi Road, Chennai-34.

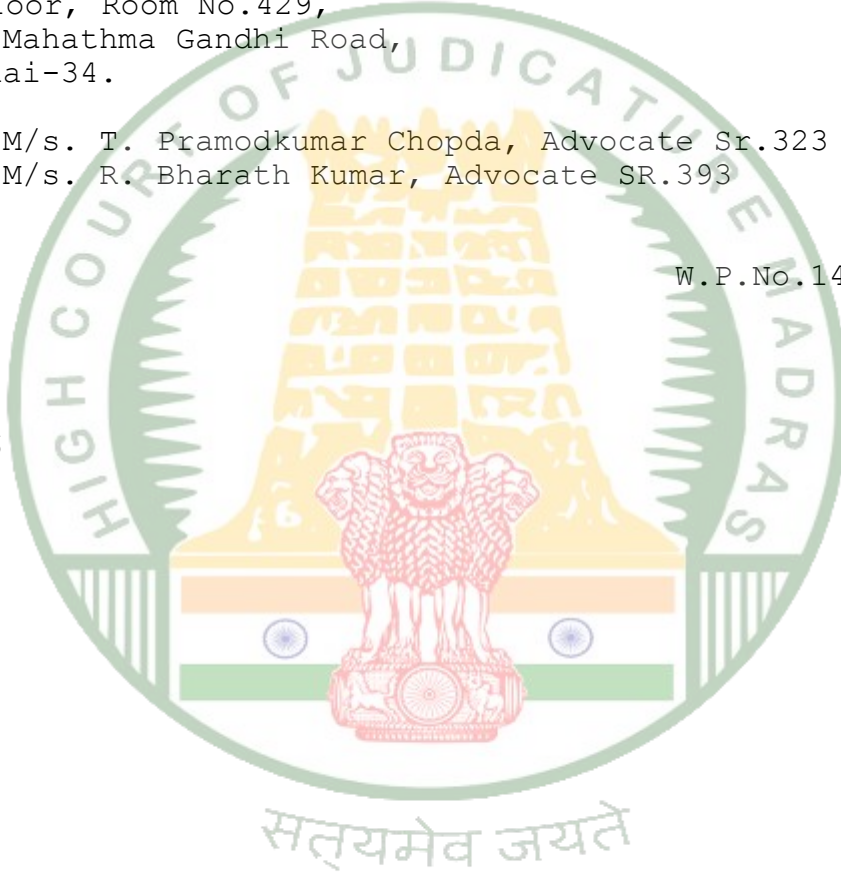
2. Income Tax Officer,
Corporate Ward 4(1), Main Building,
4th Floor, Room No.429,
121, Mahathma Gandhi Road,
Chennai-34.

+ 1 cc to M/s. T. Pramodkumar Chopda, Advocate Sr.323

+ 1 cc to M/s. R. Bharath Kumar, Advocate SR.393

W.P.No.14239 of 2015

SAI (CO)
Eu 06.1.16



WEB COPY