

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.1546 of 2016 and
W.M.P.No.1319 of 2016

M/s.Sri Sun City Developers (PAN: ABIFS4607E)
116/117, V.O.C. Layout,
West Sambandam Road,
R.S.Puram, Coimbatore - 641 002. ... Petitioner

Vs.

- 1.The Chief Commissioner of Income Tax,
Income Tax Department,
63, Race Course Road, Coimbatore.
- 2.The Principal Commissioner of Income Tax-1,
Income Tax Department,
63, Race Course Road, Coimbatore.
- 3.The Commissioner of Income Tax (Appeals) - 2,
Income Tax Department,
63, Race Course Road, Coimbatore.
- 4.The Joint Commissioner of Income Tax,
Non-Corporate Circle 1,
Income Tax Department,
63, Race Course Road, Coimbatore.
- 5.The Income Tax Officer,
Non Corporate Ward - 2(3),
Income Tax Department,
63, Race Course Road, Coimbatore. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 3rd respondent to quash the impugned order in C.No.CIT-A 2/Stay/ABIFS4607E/ 2015-16 dated 27.11.2015 relating to the Assessment Year 2012-13 and direct the 5th respondent not to proceed further in the matter of recovery of the disputed arrears pending disposal of the First Appeal before the 3rd respondent.

For Petitioner : Mr.S.Sridhar
For Respondent : Mr.Pramod Kumar Chopda

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the 3rd respondent to quash the impugned order in C.No.CIT-A 2/Stay/ABIFS4607E/ 2015-16 dated 27.11.2015 relating to the Assessment Year 2012-13 and direct the 5th respondent not to proceed further in the matter of recovery of the disputed arrears pending disposal of the First Appeal before the 3rd respondent.

2.Heard Mr.S.Sridhar, learned counsel for the petitioner and Mr.Pramod Kumar Chopda, learned counsel appearing for the respondents.

3.By consent of both the parties, the Writ Petition itself is taken up for hearing and disposed of by this order.

4.By the impugned order dated 27.11.2015, the 3rd respondent found that the partners are jointly and severally responsible for the tax dues of the Firm and found that it would be appropriate to grant stay for 65% of the demand amounting to Rs.1,54,33,800/- till the disposal of the appeal and directed the petitioner to pay the remaining amount of Rs.83,10,500/- in four equal installments commencing from 31.12.2015 to 25.03.2016.

5.When the matter is taken up for hearing today, the learned counsel appearing for the petitioner submitted that he is not going into the correctness of the impugned order, instead this Court may direct the 3rd respondent to dispose of the appeal within a stipulated time.

6.Mr.Pramod Kumar Chopda, learned counsel appearing for the respondents submitted that the 3rd respondent may be directed to dispose of the appeal within a period of six months. The learned counsel further submitted that since the petitioner is hard pressed for money, the 1st installment may be directed to commence from 28.02.2016 instead of 31.12.2015.

7.Having regard to the submissions made by the learned counsel on either side, I direct the 3rd respondent to dispose of the appeal preferred by the petitioner within a period of six months from the date of receipt of a copy of this order. Further, I direct the petitioner to pay the sum of Rs.83,10,500/- in four equal monthly installments commencing from 28.02.2016. The 2nd installment shall fall due on 25.03.2016. The 3rd installment shall fall due on 30.04.2016

and the 4th and last installment shall fall due on 31.05.2016. The stay granted by the 3rd respondent shall continue till the disposal of the appeal.

8. With this observation, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

sd/-
Assistant Registrar(J)

/TRUE COPY/

Sub-Assistant Registrar

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To

1. The Chief Commissioner of Income Tax,
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63, Race Course Road, Coimbatore.
2. The Principal Commissioner of Income Tax-1,
Income Tax Department,
63, Race Course Road, Coimbatore.
3. The Commissioner of Income Tax (Appeals) - 2,
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63, Race Course Road, Coimbatore.
5. The Income Tax Officer,
Non Corporate Ward - 2(3),
Income Tax Department,
63, Race Course Road, Coimbatore.

+1 CC to MR.S.Sridhar Advocate. SR.NO.6687

+1 CC to MR.T.Pramod Kumar Chopda Advocate. SR.NO. 6594

W.P.No.1546 of 2016 and
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CO-ALA
JD 11/02/2016