

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.01.2016

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.2522 of 2016

Khimraj Sakariya

... Petitioner

Vs

- 1.The Joint Commissioner of Income tax,
Non Corporate Range-c5,
No.611, Anna Salai,
Chennai 600 006.
- 2.The Deputy Commissioner of Income tax,
Non Corporate Circle-5,
No.611, Anna Salai,
Chennai 600 006.
- 3.The Commissioner of Income Tax (Appeals)-5,
No.121, Nungambakkam High Road,
Chennai 600 034. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the first respondent in order No.COLLCN/NCR-5, 2014-15/Khimraj Sakariya, dated 21.12.2015 and quash the said proceedings of the first respondent and consequently, direct the second respondent to stay the collection/recovery of the disputed demand pending disposal of the appeal by the third respondent.

For Petitioner : Mr.T.N.Seetharaman

For Respondents : Mr.T.Pramodkumar Chopda, SSC

O R D E R

Heard the learned counsel for the petitioner and the learned Senior standing counsel, who took notice for the respondents. With their consent, the writ petition is taken up for final disposal.

2.This writ petition has been filed by the petitioner challenging the order of the first respondent dated 21.12.2015 and consequently seeking a direction to the second respondent to stay the recovery of the disputed demand pending disposal of the appeal by the third respondent.

3.According to the learned counsel for the petitioner, the petitioner challenged the reassessment order dated 27.03.2015 passed by the second respondent before the third respondent and the same is pending. It is also submitted by the learned counsel for the petitioner that without prejudice to the contentions raised before the authority concerned, the petitioner is willing to pay a sum of Rs.60 lakhs towards tax by way of instalments.

4.In view of the submissions made by the learned counsel for the petitioner, this Court, without going into the merits of the case, is inclined to direct the petitioner to pay the sum of Rs.60 lakhs towards tax in the following terms:

1 st instalment	On or before 01.02.2016	Rs.20 lakhs
2 nd instalment	On or before 01.03.2016	Rs.20 lakhs
3 rd instalment	On or before 31.03.2016	Rs.20 lakhs

On completion of all the instalments, the third respondent Appellate Authority is directed to dispose of the appeal filed by the petitioner on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner, within a period of three months. It is also made clear that pending disposal of the appeal by the third respondent, no recovery shall be made by the authority concerned.

5.The writ petition is disposed of accordingly. No costs.

rk

Sd/-

Assistant Registrar (CS II)

/TRUE COPY/

Sub-Assistant Registrar

To

1.The Joint Commissioner of Income tax,
Non Corporate Range-c5,
No.611, Anna Salai,
Chennai 600 006.

2.The Deputy Commissioner of Income tax,
Non Corporate Circle-5,
No.611, Anna Salai,
Chennai 600 006.

3.The Commissioner of Income Tax (Appeals)-5,
No.121, Nungambakkam High Road,
Chennai 600 034.

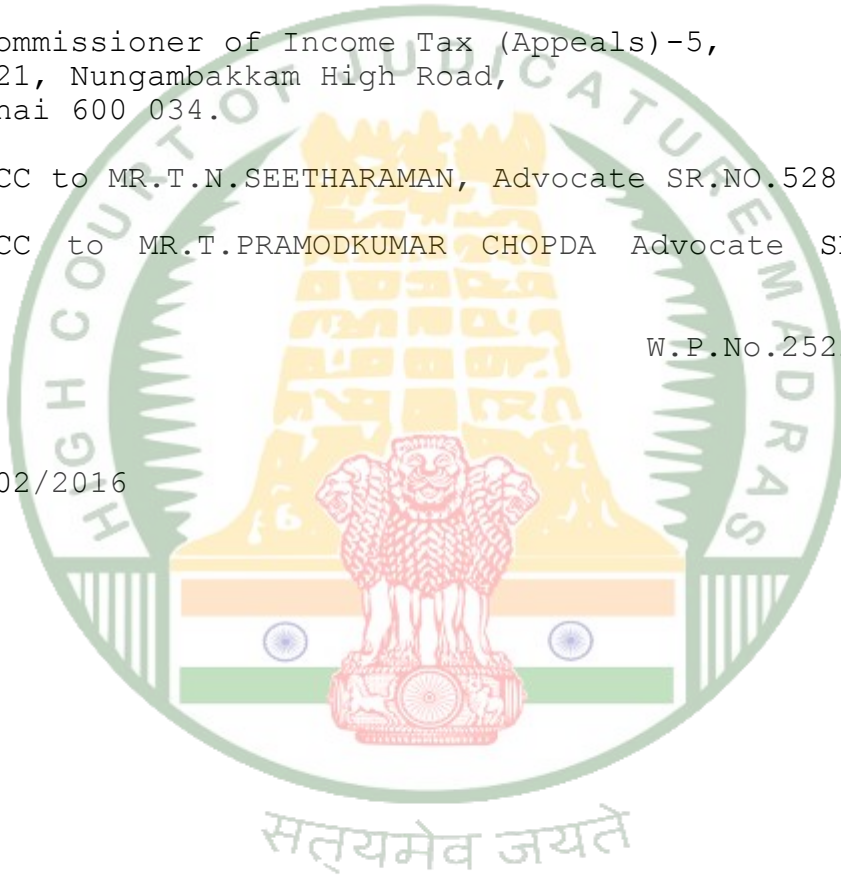
+1CC to MR.T.N.SEETHARAMAN, Advocate SR.NO.5286

+1CC to MR.T.PRAMODKUMAR CHOPDA Advocate SR.NO.4349

W.P.No.2522 of 2016

RPA[CO]

MLT 15/02/2016



WEB COPY