IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 29.3.2016

CORAM

THE HON'BLE MR.JUSTICE V.RAMASUBRAMANIAN
AND
THE HON'BLE MR.JUSTICE N.KIRUBAKARAN

W.A.No.378 of 2016
and
C.M.P.No.5559 of 2016

M/s.IG3 Infra Limited
Rep. by its Director
Miss. Rukmini Thiagarajan
#44/13-14 Chennai One
Pallavaram-Thoraipakkam 200 Feet Road
Thoraipakkam ... Appellant

Vs.

1. Deputy Commissioner of Income-tax
Corporation Circle 2(2)
Room No.512 5th Floor
Wanaparthy Block
121 Mahatma Gandhi Road
Nungambakkam
Chennai 600 034

2. Central Board of Direct Taxes
Rep. by its Chairman
Ministry of Finance
Govt. of India Department of Revenue
Central Secretariat North Block
New Delhi 110 001 ... Respondents

Writ Appeal under clause 15 of Letters Patent against the order dated 21.3.2016 in W.P.No.5435 of 2016.

W.P.No.5435 of 2016 : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the 2nd respondent herein, to consider and dispose of the Petitions dated 07.05.2015 and dated 22.12.2015 after granting an opportunity of hearing to the Petitioner.

For appellant : Dr.Anita Sumanth

For respondents : Mr.T.Pramod Kumar Chopda

JUDGMENT

(Judgment of the Court was delivered by V.RAMASUBRAMANIAN, J.)

We do not know how the appellant, whose main prayer in the writ petition stands allowed by the learned Judge, has come up with the present writ appeal.

2. Heard Dr.Anita Sumanth, learned counsel for the appellant and Mr.T.Pramod Kumar Chopda, learned Standing Counsel for the Department.

3. The only prayer with which the appellant filed the writ petition in W.P.No.5435 of 2016 was for a mandamus to direct the Central Board of Direct Taxes to consider and dispose of their petitions dated 7.5.2015 and 22.12.2015. This prayer has been granted by the learned Judge by order dated 21.3.2016 directing the Board to consider the representations and to pass orders within three weeks from the date of receipt of the order.

4. What the appellant now wants is an interim protection till the Central Board of Direct Taxes passes final orders on the representations of the petitioner. The representations are actually filed under section 119 of the Income Tax Act, 1961 praying for exemption/relaxation. Though the appellant has also prayed for stay before the Central Board of Direct Taxes, it does not mean that the appellant should have been granted an interim protection by the learned Judge pending the adjudication by the Central Board of Direct Taxes on their petitions filed under section 119. Therefore, the writ appeal is dismissed. We make it clear that the dismissal of the writ appeal will not preclude the Central Board of Direct Taxes from considering all the prayers made by the appellant including the prayer for interim orders. No costs. The connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

ssk.

To

1. Deputy Commissioner of Income-tax
   Corporation Circle 2(2)
   Room No.512 5th Floor
   Wanaparthy Block
   121 Mahatma Gandhi Road
   Nungambakkam
   Chennai 600 034

2. The Chairman
   Central Board of Direct Taxes
   Ministry of Finance
   Govt. of India Department of Revenue
   Central Secretariat North Block
   New Delhi 110 001

+1cc to Dr.Anita Sumanth, Advocate, S.R.No.19406
+1cc to Mr.T.Pramod Kumar Chopda, Advocate, S.R.No.19421

W.A.No.378 of 2016

KGK(CO)
CA(25/04/2016)