IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.31070 of 2016 &

W.M.P.No.26938 of 2016

N.Chandrasekaran .. Petitioner

Versus

1.The Deputy Commissioner of Income Tax,
Corporate Circle-2,
Coimbatore.

2.The Commissioner of Income Tax (Appeals)-I,
Office of the Commissioner of Income Tax,
Race Course Road,
Coimbatore. .. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus to forbear the first respondent Authorities from any manner demanding the petitioner to pay the disputed amount of tax for financial year 2013 to 2014 with respect to Assessment Order dated 29.03.2016 on the file of the first respondent bearing PAN No.ABCPN8185G till the final disposal of the Appeal which is pending before the second respondent Authorities.

For Petitioner : Mr.K.Mylsamy
For Respondents : Mr.Rajkumar Jhabakh
For Mr.T.Pramod Kumar Chopda

O R D E R

Heard Mr.K.Mylsamy, learned counsel appearing for the petitioner and Mr.Rajkumar Jhabakh, learned Senior Standing Counsel, accepting notice on behalf of respondents. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for disposal.

2. The petitioner seeks for issuance of a Writ of Mandamus to forbear the first respondent from in any manner demanding from the petitioner the tax, which has been computed by the Assessment Order, dated 29.03.2016 for the Assessment year 2013-14.

3. It appears that the petitioner has filed an Appeal to the Commissioner of Income Tax (Appeals-I), Coimbatore, as against the order of Assessment, dated 29.03.2016 and the Appeal is pending before the second respondent. Apart from that the petitioner also has filed a Petition under Section 220(6) of the Income Tax Act, 1961, for a direction to stay the further proceedings.

4. The learned counsel for the petitioner submitted that the petitioner is ready and willing to go before the first respondent and requests for stay of the demand of tax, pursuant to the Assessment Order and protection order may be granted by this Court in the interregnum as there is a threat of enforcement of the tax as computed by the first respondent.

5. The learned Senior Standing Counsel appearing for the respondents would submit that the petitioner should approach the first respondent by way of a Stay Petition and if done, it will be considered in accordance with law.

6. In the light of the above, the petitioner is directed to file a Stay Petition before the first respondent within a period of two weeks from the date of receipt of a copy of this order and if such Petition is filed, the first respondent shall decide the same on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of two weeks thereafter. Till such time, the first respondent shall not take any coercive action against the petitioner for recovering the tax pursuant to the order of Assessment, dated 29.03.2016.

7. With the above observations, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

r n s

To
1.The Deputy Commissioner of Income Tax,
Corporate Circle-2,
Coimbatore.

2.The Commissioner of Income Tax (Appeals)-I,
Office of the Commissioner of Income Tax,
Race Course Road,
Coimbatore.

+1 CC to K. Myilsamy, Sr.No.51087
+1 CC to T. Pramodkumar Chopda, Advocate, Sr.No.99779

W.P.No.31070 of 2016 &
W.M.P.No.26938 of 2016

NR (CO)
MD : 12/09/2016