

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.4460 to 4462 and 4905 to 4910 of 2016
and

W.M.P.Nos.3781 to 3783 & 4254 to 4259 of 2016

Anand PalanisamiPetitioner in WPs.4460 to 4462/16

A.VijayalakshmiPetitioner in WPs.4905 to 4910/16

Vs.

1. The Deputy Commissioner of Income Tax
Central Circle 1
Coimbatore
 2. The Principal Commissioner of Income Tax
Central 2, Investigation Wing
No.46, Mahatma Gandhi Road
Chennai 34
 3. The Commissioner of Income Tax (Appeals)-18
Central Circle
Nungambakkam
Chennai - 600 034
- ... Respondents in all WPs

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, Calling for the records on the file of the 2nd respondent in

i) PAN No. AFJPA4713N and quash the impugned order in C.No. 2802/C-2/2015-16/2 dated 29.01.2016 passed by the 2nd respondent rejecting the stay petition for the AY 2011-12, 2012-13, 2013-14 respectively (In WPs.4460 to 4462 of 2016)

ii) PAN No. AKFPV0020L and quash the impugned order in C.No.2802/c-2/2015-16/1 dated 29.01.2016 passed by the Second Respondent rejecting the stay petition for the AY 2007-08, 2008-09, 2010-11, 2011-12, 2012-13 and 2013-14 respectively (In WPs. 4905 to 4910 of 2016)

and direct the 2nd respondent to grant stay of demand pending disposal of the appeal before the 3rd respondent.

For Petitioners : Mr.R.Sivaraman

For Respondents : Mr.Pramod Kumar Chopda
Standing Counsel

COMMON ORDER

Writ Petition Nos.4460 to 4462 of 2016 have been filed by the petitioner to issue a Writ of Certiorarified Mandamus to call for the records on the file of the second respondent in PAN. No. AFJPA4713N and to quash the impugned order in C.No.2802/C-2/2015-16/2, dated 29.1.2016 passed by the second respondent rejecting the stay petition for the assessment years 2011-12, 2012-13 and 2013-14 and direct the second respondent to grant stay of demand pending disposal of the appeal before the third respondent.

2. Similarly, Writ Petition Nos. 4905 to 4910 of 2016 have been filed by the petitioner to issue a Writ of Certiorarified Mandamus to call for the records on the file of the second respondent in PAN. No. AKFPV0020L and to quash the impugned order in C.No.2802/C-2/2015-16/1, dated 29.1.2016 passed by the second respondent rejecting the stay petition for the assessment years 2007-08, 2008-09, 2010-11, 2011-12, 2012-13 and 2013-14 and direct the second respondent to grant stay of demand pending disposal of the appeal before the third respondent.

3. After making elaborate submissions, Mr.R.Sivaraman, learned counsel appearing for the petitioners, submitted that the respondents had already attached the immovable properties belonging to the petitioners and therefore, the respondents may be directed to complete the adjudication, within a time frame.

4. Mr.Pramod Kumar Chopda, learned Standing Counsel appearing for the respondents, on instructions, submitted that the third respondent may require a year's time for completing the adjudication for the reason that the third respondent has to peruse the entire documents produced by the petitioners.

5. However, learned counsel appearing for the petitioners submitted that a shorter time may be fixed for completing the adjudication for the reason that the petitioners are put to hardship, since their properties were attached by the respondents.

6. Having regard to the submissions made by the learned counsel on either side, without expressing any opinion with regard to the merits of the case, I direct the third respondent to complete the adjudication, within a period of eight months from the date of receipt of a copy of this

order. It is needless to say that the petitioners should co-operate with the third respondent for completing the adjudication within the time stipulated by this court.

With these observations, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

Rj

To

1. The Deputy Commissioner of Income Tax
Central Circle 1
Coimbatore
2. The Principal Commissioner of Income Tax
Central 2, Investigation Wing
No.46, Mahatma Gandhi Road
Chennai 34
3. The Commissioner of Income Tax (Appeals)-18
Central Circle
Nungambakkam
Chennai - 600 034

+2cc's to Mr.T.Pramod Kumar Chopda, Advocate, S.R.Nos.8475 & 8477
+2cc's to Mr.R.Sivaraman, Advocate, S.R.Nos.8930 & 8931

W.P.Nos.4460 to 4462 and
4905 to 4910 of 2016

and
W.M.P.Nos.3781 to 3783 &
4254 to 4259 of 2016

RSI (CO)
CA(03/03/2016)

WEB COPY