

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.6251 of 2016 and
W.M.P.Nos.5584 & 5585 of 2016

Kamal Babbar

... Petitioner

Vs.

1.The Assistant Commissioner of Income Tax,
Non-Corporate Circle 11,
1st Floor, Kannammal Building,
No.611, Anna Salai, Chennai - 600 006.

2.The Deputy Commissioner Income Tax,
Non-Corporate Circle 11,
1st Floor, Kannammal Building,
No.611, Anna Salai, Chennai - 600 006.

3.The Commissioner of Income Tax (Appeal),
Income Tax Department,
Nungambakkam High Road,
Nungambakkam,
Chennai - 600 034.

... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records pertaining to the issue of the assessment order duly passed by the Assistant Commissioner of Income Tax, Non-Corporate Circle 11, 1st Floor, Kannammal Building, No.611, Anna Salai, Chennai - 600 006, the 1st respondent herein dated 31.03.2015 pertaining to the assessment year 2012-2013 under Section 143 (3) of the Income Tax Act 1961 against the petitioner and now pending on the file of the 3rd respondent by way of an appeal and quash the same.

For Petitioner : Mr.D.Ashok Kumar

For Respondents: Mr.M.Swaminathan, Standing Counsel

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records pertaining to the issue of the assessment order duly passed by the Assistant Commissioner of Income Tax, the 1st respondent dated 31.03.2015 pertaining to the assessment year 2012-2013 under Section 143 (3) of the Income Tax Act 1961 against the petitioner and now

pending on the file of the 3rd respondent by way of an appeal and quash the same.

2. Admittedly, the petitioner has filed the statutory appeal before the 2nd respondent and also filed a stay petition before the 3rd respondent. The 3rd respondent, by order dated 20.11.2015, rejected the stay petition and requested the petitioner to pay the entire demand of Rs.61,70,800/- within ten days from the date of receipt of the order.

3. Mr. M. Swaminathan, learned Standing Counsel taking notice for the respondents submitted that the grounds raised in the Writ Petition were also raised before the 3rd respondent in the statutory appeal preferred by the petitioner.

4. Since the statutory appeal is pending before the 3rd respondent, I am not inclined to entertain the present Writ Petition. The 3rd respondent is directed to dispose of the appeal within a period of eight weeks from the date of receipt of a copy of this order.

5. With these observations, the Writ Petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(VI)

//True Copy//

Sub Assistant Registrar

va

To

1. The Assistant Commissioner of Income Tax,
Non-Corporate Circle 11,
1st Floor, Kannammal Building,
No.611, Anna Salai, Chennai - 600 006.

2. The Deputy Commissioner Income Tax,
Non-Corporate Circle 11,
1st Floor, Kannammal Building,
No.611, Anna Salai, Chennai - 600 006.

3. The Commissioner of Income Tax (Appeal),
Income Tax Department,
Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.

+ 1 cc to Mr. M. Swaminathan, Advocate sR.10999

+ 1 cc to Mr. D. Ashok Kumar, Advocate Sr.11117

W.P.No.6251 of 2016 and
W.M.P.Nos.5584 & 5585 of 2016

VGI (CO)

En 1 03 16

<https://hcservices.ecourts.gov.in/hcservices/>