

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.7310 to 7315 and 7316 to 7318 of 2016 &

W.M.P.Nos.6494 to 6499 & 6500 to 6502 of 2016

W.P.No.7310/2016

P.Savithri .. Petitioner in WP.Nos
7310 to 7315/16
Kamal Palanisami .. Petitioner in WP.Nos.
7316 to 7318/16

v.

- 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

WP.Nos.7310 to 7315 of 2016:

Writ Petition 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 PAN: No. DGCPS2107H and quash the impugned order in C. No. 2802/C-2/2015-16/4, dated 29.01.2016 passed by the 2nd respondent rejecting the stay petition for the AY 2007-08 2008-2009, 2011-2012, 2010-2011, 2012-2013, 2013-2014, and direct the 2nd respondent to grant stay of demand pending disposal of the appeal before the 3rd respondent.

WP.Nos.7316 to 7318 of 2016: 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 second

respondent in PAN No.AYRPK4800B and quash the impugned order in C.No.2802/ C-2/2015-16/3 dated 29.1.2016 passed by the second respondent rejecting the Stay Petition for the AY 2007-08 ,2010-2011, and direct the second respondent to grant stay of demand pending disposal of the appeal before the third respondent

For Petitioners : Mr.R.Sivaraman

For Respondents : Mr.P.Rajkumar Jhabakh
for Pramod Kumar Chopda
Standing Counsel

COMMON ORDER

Writ Petition Nos.7310 to 7315 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. DGCP52107H and to quash the impugned order in C.No.2802/C-2/2015-16/2, dated 29.01.2016 passed by the second respondent rejecting the stay petition for the assessment years 2007-08, 2008-09, 2010-11, 2011-12 and 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. 7316 to 7318 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. AYRPK4800B and to quash the impugned order in C.No.2802/C-2/2015-16/3, dated 29.01.2016 passed by the second respondent rejecting the stay petition for the assessment years 2007-08, 2010-11 and 2013-14 and direct the second respondent to grant stay of demand pending disposal of the appeal before the third respondent.

3. 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.P.Rajkumar Jhabakh, learned Standing Counsel appearing for the respondents, on instructions, submitted that the third respondent may require atleast eight months' time to complete 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.

-s/d-

Assistant Registrar(CSVII)

True Copy

Sub-Assistant Registrar

Rj
To

- 1 The Deputy Commissioner of Income Tax
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 - 2 The Principal Commissioner of Income Tax
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 - 3 The Commissioner of Income Tax (Appeals)-18
Central Circle
Nungambakkam
Chennai - 600 034
+2 ccs to M/s.T.Pramod Kumar Chopda Advocate sr.12629,12628
- + 2 CCS TO MR.R.SIVARAMAN, ADVOCATE SR NOS.13314 & 13315 (14/6/16)

W.P.Nos.7310 to 7315 and
7316 to 7318 of 2016 &
W.M.P.Nos.6494 to 6499 &
6500 to 6502 of 2016

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