

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.9137 of 2016
and W.M.P.No.8138 of 2016

D.Saravanan,
The Principal Officer & Managing Partner,
M/s.Saravana Foundation,
Saravana Apartments,
S-1 & 2, C-36, Olcot Road,
Besant Nagar, Chennai - 600 090. ... Petitioner

Vs.

1.The Principal Commissioner of Income Tax - 6,
Office of the Principal Commissioner of Income Tax - 6,
Chennai, Aayakar Bhawan, 6th Floor,
Wanaparthi Block,
121, M.G.Road, Nungambakkam,
Chennai - 600 034.

2.The Income Tax Officer,
Non-Corporate Ward 15(4),
Room No.207, 2nd Floor,
Wanaparthi Block,
121, M.G.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 of the 2nd respondent in his impugned show cause notice Prosecution/NCW 15(4)/2015/16 dated 16.02.2016 and quash the same.

For Petitioner : Mr.G.Peranban

For Respondents : Mr.J.Narayanasamy, 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 of the 2nd respondent in his impugned show cause notice dated 16.02.2016 and quash the same.

2.By show cause notice dated 03.03.2016, the 2nd respondent called upon the petitioner to explain why action should not be taken to accord sanction under Section 279(1) of the Income Tax Act authorizing the Assessing Authority to file a requisite complaint against him, though the petitioner had given a reply on 29.02.2016 to the notice dated 16.02.2016.

3.On a perusal of the reply, it could be seen that the petitioner had not addressed all the issues raised by the 2nd respondent in the show cause notice. In the reply, the petitioner has only sought for one year time to make payment and settle the tax dues.

4.The learned counsel for the petitioner submitted that an opportunity may be given to the petitioner to submit a fresh reply addressing all the issues raised by the 2nd respondent.

5.Mr.J.Narayanasamy, learned Standing Counsel taking notice for the respondents submitted that an opportunity may be given to the petitioner to file a fresh reply.

6.Having regard to the submissions made by the learned counsel on either side, I direct the petitioner to file a fresh reply to the show cause notice dated 16.02.2016 within one week from the date of receipt of a copy of this order. On receipt of the fresh reply from the petitioner, the 2nd respondent is directed to pass orders, on merits and in accordance with law, within a period of two weeks thereafter. Till the passing of orders in the show cause notice, the respondents are directed not to proceed further in the matter.

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

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1.The Principal Commissioner of Income Tax - 6,
Office of the Principal Commissioner of Income Tax - 6,
Chennai, Aayakar Bhawan, 6th Floor,
Wanaparthi Block,
121, M.G.Road, Nungambakkam,
Chennai - 600 034.

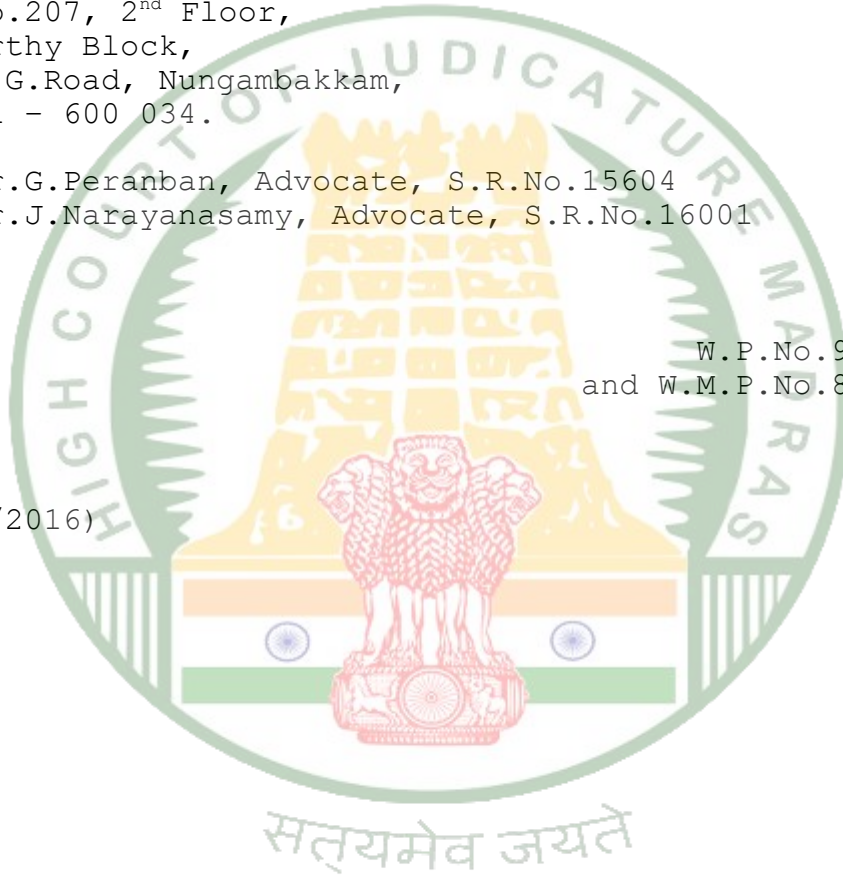
2.The Income Tax Officer,
Non-Corporate Ward 15(4),
Room No.207, 2nd Floor,
Wanaparthi Block,
121, M.G.Road, Nungambakkam,
Chennai - 600 034.

+1cc to Mr.G.Peranban, Advocate, S.R.No.15604

+1cc to Mr.J.Narayanasamy, Advocate, S.R.No.16001

W.P.No.9137 of 2016
and W.M.P.No.8138 of 2016

sr(CO)
srg(15/03/2016)



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