

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.9448 to 9453 of 2016
and W.M.P.Nos.8407 to 8418 of 2016

A.L.Gayathri ... Petitioner in all W.Ps

Vs.

- 1.The Commissioner of Income-Tax (Appeals)-14,
Room No.217, 2nd Floor,
Mahatma Gandhi Road,
Nungambakkam, Chennai -34.
- 2.The Deputy Commissioner of Income Tax,
Business Circle-III, Annexe Building,
IV Floor, Room No.407,
121, Nungambakkam High Road,
Chennai - 34. ... Respondents in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records and quash the order bearing F.No.SP/CIT(A)-14/2015-16 dated 29.02.2016 on the file of the 1st respondent, The Commissioner of Income Tax (Appeals)-14, Chennai-34 and consequently forbear the respondents from initiating any coercive action for recovery of scrutiny demand for the assessment years 2006-07, 2007-08, 2008-09, 2009-2010, 2010-2011, 2011-12, 2010-2011 till the disposal of the Appeal Nos.51 to 56/2014-2015 pending on the file of the 1st respondent, The Commissioner of Income Tax (Appeals)-14, Chennai-34.

For Petitioner : Mr.Ravi
(in all W.Ps)

For Respondent : Mr.M.Swaminathan,
(in all W.Ps) Standing Counsel

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records and quash the orders dated 29.02.2016 on the file of the 1st

respondent and consequently forbear the respondents from initiating any coercive action for recovery of scrutiny demand for the assessment years 2006-07, 2007-08, 2008-09, 2009-2010, 2011-12, 2010-2011 till the disposal of the Appeal Nos.51 to 56/2014-2015 pending on the file of the 1st respondent.

2.Though the petitioner had challenged the orders dated 29.02.2016, Mr.Ravi, the learned counsel appearing for the petitioner submitted that the appeals preferred by the petitioner are coming up for hearing on 16.03.2016 and it would be suffice to direct the 1st respondent to decide the appeals and pass orders on merits and in accordance with law within a stipulated time.

3.Mr.M.Swaminathan, learned Standing Counsel taking notice for the respondents submitted that the Tribunal had rightly rejected the stay petitions filed by the petitioner and that there is no merit in the Writ Petitions. However, the learned Standing Counsel submitted that the respondents are not having any objection for early disposal of the appeals.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration the limited prayer sought for by the learned counsel for the petitioner with regard to a direction being given to the 1st respondent for the disposal of the appeals, I am of the view that no prejudice would be caused to the respondents by giving such a direction. Accordingly, I direct the 1st respondent to decide the appeals on merits and in accordance with law and dispose of the same within a period of two weeks from the date of receipt of a copy of this order.

5.The learned counsel for the petitioner submitted that an order of stay may be granted for the reason that if stay is not granted, the appeals pending before the 1st respondent would become infructuous.

6.In view of the same, the 2nd respondent is directed to maintain status quo for a period of two weeks (i.e) till the disposal of the appeals.

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

va

14.03.2016

This petition having been posted on this day under the caption for being mentioned in pursuance of the order of this court dated 14.03.2016 and made herein in presence of the aforesaid advocate for the petitioner and Ms.V.Pushpa, for Mr.M. Swaminathan standing counsel on behalf of the respondents herein this court made the following order;

At the instance of the learned counsel appearing for the petitioner, the matter is listed today under the caption "For Being mentioned"

2. The learned counsel appearing for the petitioner submitted that at the time of disposal of the writ petitions, this Court had directed the first respondent to decide the appeals on merits and in accordance with law, and dispose of the same within a period of two weeks from the date of receipt of a copy of the order. However, the appeals could not be disposed of within the time stipulated by this Court. Hence, the learned counsel appearing for the petitioner sought extension of time for disposal of the appeals.

3. Ms.V.Pushpa, learned counsel appearing for Mr.M.Swaminathan, learned standing counsel for the respondents submitted that Eight weeks time may be extended for the disposal of appeals.

4. In view of the submissions made by the learned counsel appearing on either side, the first respondent is directed to decide the appeals on merits and in accordance with law and dispose of the same, within a period of Eight weeks from the date of receipt of a copy of this order. The second respondent is directed to maintain status quo till the disposal of the appeals. In other aspects, the order, dated 14.03.2016 shall remain unaltered.

The Registry is directed to issue copy of this order to both sides.

29.03.2016

tsvn

Sd/-
Assistant Registrar(CS-II)
dt. 07.04.2016

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner of Income-Tax (Appeals)-14,
Room No.217, 2nd Floor,
Mahatma Gandhi Road,
Nungambakkam, Chennai -34.

2.The Deputy Commissioner of Income Tax,
Business Circle-III, Annexe Building,
IV Floor, Room No.407,
121, Nungambakkam High Road,
Chennai - 34.

+1 ccs to Mr.Swaminathan, Advocate sr.19618

+1 cc to Mr.Gupta Ravi, Advocate sr.19464

सत्यमेव जयते W.P.Nos.9448 to 9453 of 2016
and W.M.P.Nos.8407 to 8418 of 2016

mg (CO)
srg(14/03/2016)
EU 07.04.16

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