IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2016

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

W.P.Nos.9944, 9945 and 9946 of 2016
and
W.M.P.Nos.8920, 8921 & 8922 of 2016

M/s.Arputharaj & Radhakrishnan (AOP),
represented by its Member S.Arputharaj,
No.5, Krishna Nagar,
Sowripalayam,
Coimbatore - 641 028. ... Petitioner in all W.Ps.

Vs.

Deputy Commissioner of Income Tax,
Central Circle - 3 (i/c),
Income Tax Office,
63, Race Course Road,
Coimbatore - 641 018. ... Respondent in all W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the impugned notices bearing Ref.No.AACAA2376G/CC-3/CBE/15-16 dated 26.02.2016 and quash the same and to forbear the respondent from passing any order contrary to the orders of the Income Tax Appellate Tribunal, Chennai, dated 05.12.2013 for the assessment years 2007-08, 2008-09 and 2009-10.

For Petitioner : Mr.C.Saravanan

For Respondent : Mr.T.Pramod Kumar Chopda

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 of the impugned notices dated 26.02.2016 and to quash the same and to forbear the respondent from passing any order contrary to the order of the Income Tax Appellate Tribunal, Chennai, dated 05.12.2013 for the assessment years 2007-08, 2008-09 and 2009-10.

2. By the impugned notices dated 26.02.2016, the respondent had stated that since the petitioner had not appeared for the hearing posted on 22.02.2016, they are proposing to complete the assessment to the best of my judgment under section 144 of the Income Tax Act, 1961, by making the additions as the assessment is getting barred by limitation on 31.03.2016. Further, the respondent proposed to assess the increase in capital and unexplained cash credit under section 68 of the Income Tax Act, 1961. Therefore, the respondent issued show cause notices dated 26.02.2016 calling upon the petitioner to show cause as to why the assessment should not be completed as per the said proposal. Further, the petitioner was called upon to send their reply to the respondent.

3. When the matter is taken up for hearing, Mr.T.Pramod Kumar Chopda, the learned standing counsel appearing for the respondent, submitted that a representative of the petitioner had appeared before the respondent on 17.03.2016 and also made his submissions and that the respondent had reserved the matter for orders.

4. Mr.C.Saravanan, the learned counsel appearing for the petitioner, submitted that the petitioner may be granted one more opportunity to make their submissions before the respondent on 22.03.2016. Further, the learned counsel submitted that in the event of an opportunity being given to the petitioner to make their submissions on all aspects on 22.03.2016, the writ petitions can be closed.

5. Having regard to the submissions made by the learned counsel on either side and taking into consideration the submissions made by the learned counsel for the petitioner to the effect that one more opportunity may be given to the petitioner to make their submissions before the respondent, I am inclined to grant one more opportunity to the petitioner to make their submissions before the respondent. Accordingly, I direct the petitioner's representative to appear before the respondent and make his submissions on all aspects on 22.03.2016. After hearing the submissions of the petitioner's representative, it is open to the respondent to decide the matter and pass orders on merits and in accordance with law.

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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

gm

To

The Deputy Commissioner of Income Tax,
Central Circle - 3 (i/c),
Income Tax Office,
63, Race Course Road,
Coimbatore - 641 018.

+3cc's to Mr.C.Saravanan, Advocate, S.R.Nos.17540 to 17542
+1cc to Mr.T.Pramod Kumar Chopda, Advocate, S.R.No.17326

W.P.Nos.9944, 9945 and 9946 of 2016

SNS(CO)
CA(18/03/2016)