In the High Court of Judicature at Madras

Dated : 15.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.16462 to 16468 of 2003 &
all connected pending WMPs

P.B.Sriram ...Petitioner in all the Writ Petitioner

Vs

1.The Income Tax Appellate Tribunal,
'B' Bench, Chennai-90 rep. by its
Registrar.

2.The Income Tax Officer, Ward XIV(4),
Chennai-6.

3.The Tax Recovery Officer XXVII,
No.15,Sahfee Mohammed Road,
Chennai-600006. ...Respondents

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records in S.P.Nos.128 to 134/Mds/03 in ITA.Nos.331 to 337/Mds/03 dated 5.5.2003 respectively for the assessment years 1990-91, 1991-92, 1993-94, 1994-95, 1995-96, 1996-97 and 1997-98 on the file of the first respondent and quash the same.

For Petitioner : Dr.Anita Sumanth
For Respondents : Mr.M.Swaminathan

COMMON ORDER

In these writ petitions, the petitioner challenges the orders passed by the first respondent in the stay petitions filed by the petitioner in the appeal petitions, which were entertained by the Tribunal.

2. Pending disposal of the writ petitions, the petitioner prayed for stay of operation of the order of attachment issued by the third respondent. Initially, this Court, by order dated 10.6.2003, granted an order of interim stay subject to the condition of the petitioner depositing, in each case, a sum of Rs.10 lakhs in two equal instalments and the first instalment should be paid within six weeks from the date of receipt of copy

of the said order and the second instalment should be paid within six weeks thereafter.

2. Subsequently, the learned counsel for the petitioner contended that for no fault on the part of the petitioner, the previous payment of Rs.5,12,737/- under the voluntary disclosure scheme was not accepted on the ground that there was a delay in making the payment. According to the petitioner, though it was paid in time, due to the mistake committed by the bank in putting the date on the challan, the fault is sought to be thrown on the petitioner. This issue is pending consideration in another writ petition in W.P.No.46495 of 2002.

3. Further, this Court modified the order dated 10.6.2003 by order dated 28.8.2003 and directed the petitioner to deposit a further sum of Rs.5 lakhs within three weeks from the date of receipt of the copy of the order dated 28.8.2003 and another sum of Rs.2.5 lakhs within three weeks thereafter. It is not clear as to whether the conditional order has been complied with.

4. Be that as it may, the order has been passed in 2003 and therefore, at this juncture, this Court is not inclined to disturb the status quo, which had been prevailing all these years.

5. Therefore, the interim order passed on 10.6.2003 and as modified on 28.8.2003 shall be the final order subject to the conditions, which ought to have been complied with earlier within the time permitted.

6. With the above observation, the writ petitions stand disposed of. In the event of any non compliance with the conditional order, it is always open to the respondents to proceed in accordance with law. It is made clear that the above observations will have a bearing in these writ petitions alone and it is open to the petitioner to canvass all points in the other writ petition namely W.P.No.46495 of 2002. No costs. Consequently, the above WMPs are closed.

s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

1.The Income Tax Appellate Tribunal, 'B' Bench, Chennai-90.

2.The Income Tax Officer, Ward XVI(4), Chennai-6.

3.The Tax Recovery Officer XXVII, Chennai-6.

+ 1 cc to Dr.S.Anithasumanth, Advocate SR 32533

+ 7ccs to M/s.S.Swaminathan, Advocate Srs.33119 & 33120, 33121, 33122, 33123, 33124, 33125

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