

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(IN INSOLVENCY)

TUESDAY, THE 12th DAY OF DECEMBER 2017

THE HON'BLE MR.JUSTICE R.SUBRAMANIAN

APPLN. No.151 of 2017

in

IP. No.117 of 2010

In the matter of the Presidency
Towns Insolvency Act, III of 1909
and In the matter of
A. Ghouse Basha ... Debtor

IP NO. 117 of 2010

A. Ghouse Basha
S/o. A. Abdul Munnaff
residing at No.8, Dooming Lane Santhome,
Chennai - 600 004. ... Petitioner

Appln. No.151 of 2017

The Official Assignee
High Court, Madras ... Applicant

-VS-

1.A.Ghouse Basha,
S/o.A.Abdul Munnaff,
No.8, Dooming Lane Santhome,
Chennai 600 004. ... 1st Respondent/Insolvent

2.The Assistant Commissioner of income tax,
Non Corporate Range-1,
Wanaparthi Block (New Block),
No.121, Mahatma Gandhi Road,
Chennai 600 034. ... 2nd Respondent

3.A.Shamshad Begum,
D/o.A.Abdul Munaff,
No.30, Ranjith Road,
Kotturpuram, Chennai 85. ... 3rd Respondent

4.The Assistant Commissioner of income tax,
Non Corporate Range-2,
Wanaparthi Block (New Block),
No.121, Mahatma Gandhi Road,
Chennai 600 034.. ... 4th Respondent

Application praying that this Hon'ble Court be pleased to direct the fourth respondent to accept the Return of Income of the co-sharer Mrs.A.Shamshad Begum assessed to Income Tax by the 4th respondent in PAN No.AOAPA2139Q, without insisting on payment of interest under sections 234A, 234B and 234C of the Income Tax Act 1961.

This application coming on this day before this Court for hearing in the presence of Mr.J.Balachander, advocate for the Official Assignee, the applicant herein and Mr.Rajkumar Paul, advocate for the 1st Respondent/Insolvent herein and upon reading the Judges Summon and report of Official Assignee filed herein and

THE COURT MADE THE FOLLOWING ORDER :

The Official Assignee seeks direction to the 4th respondent/The Assistant Commissioner of Income Tax to accept the return of income of the Co-sharer Mrs.A.Shamshad Begum assessed to Income Tax by the 4th respondent in PAN No.AOAPA2139Q, without insisting on payment of interest under Section 234A, 234B and 234C of the Income Tax Act, 1961.

2.Since, the question relating to payment of interest in respect of assessments filed by the Official Assignee are subject matter of appeal pending before the Hon'ble

Supreme Court, this application is ordered for the present and the liability for payment of interest will be decided upon the pronouncement by the Hon'ble Supreme Court.

WITNESS, THE HON'BLE MS. INDIRA BANERJEE, CHIEF JUSTICE, HIGH COURT AT MADRAS, AFORESAID THIS THE 12TH DAY OF DECEMBER 2017.

SD/-
ASSISTANT REGISTRAR
Original Side - I

//CERTIFIED TO BE TRUE COPY//
DATED THIS THE DAY OF 2018

MANAGER
INSOLVENCY OFFICE

From 25th Day of September 2008 the Registry is issuing certified copies of the Orders/Judgments/Decrees in this format.

cns - 24.01.2018

HIGH COURT , MADRAS

APPLN. No.151 of 2017
in
I.P. No.117 of 2010

THE HON'BLE MR.JUSTICE

R.SUBRAMANIAN

ORDER DATED: 12.12.2017

FOR APPROVAL: 25/01/2018/
06/02/2018

APPROVED ON : 07/02/2018

COPY TO:

THE OFFICIAL ASSIGNEE
HIGH COURT,MADRAS.