

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.02.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.4256 of 2017

And

W.M.P.Nos.4410 to 4412 of 2017

Smt.J.Aruna

Prop: SSB Industries

... Petitioner

Vs.

1 The Income Tax Officer
Ward 1, Pondicherry.

2 Commissioner of Income Tax (Appeals) Pondicherry
DP Thottam (behind Hotel Ananda Inn)
Pondicherry.

3 The Commissioner of Income Tax (Pondicherry),
DP Thottam (behind Hotel Ananda Inn)
Pondicherry.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the first respondent in AIDPA8264H/ W-1/PDY/2016-17 relating to the application made by the petitioner for stay of demand, and quash the order dated 08.02.2017 in AIDPA8264H/W-1/PDY/2016-17 passed by the first respondent and direct the first respondent not to enforce the demand raised by him pursuant to notice under Section 156 dated 30.12.2016 in respect of assessment year 2014-15, pending disposal of the appeal preferred by the petitioner before the second respondent.

For Petitioner : Mr.N.V.Balaji

For Respondents : Mr.Rajesh

for M/s.J.Narayanasamy

O R D E R

1. Issue Notice. Mr.Rajesh, learned counsel, accepts notice on behalf of the respondents. With the consent of the learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2. After some arguments, learned counsel for the petitioner says that, though, the stay application filed with respondent no.1 had not been disposed of and the Bank accounts remain attached, he would be satisfied, if, this Court were to direct respondent no.2 to dispose of the pending appeal, within a definite time line.

3. Mr.Rajesh, learned counsel for the respondents, who appears on advance notice, says that there cannot be any objection to a direction being issued by this Court qua disposal of the appeal itself.

4. Accordingly, respondent no.2 is directed to dispose of the pending appeal filed against the order dated 30.12.2016, pertaining to assessment year 2014-15.

4.1. For this purpose, the petitioner will remain present before respondent no.2 on 06.03.2017 at 11.00 a.m.

4.2. The respondent no.2, after hearing the petitioner and / or its authorized representative, shall pass a speaking order.

4.3. In case, the aforementioned date is not convenient to respondent no.2, he will fix a fresh date, which will be proximate to the date indicated above.

4.4. Needless to say, the entire exercise of disposing of the appeal will be completed expeditiously, though, not later than 20.03.2017.

5. The writ petition is disposed of in the aforementioned terms. Consequently, the connected miscellaneous petitions are closed. However, there shall be no order as to costs.

Sd/-

Assistant Registrar(CS II)

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Sub Assistant Registrar

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To

1. The Income Tax Officer
Ward 1, Pondicherry.

2. Commissioner of Income Tax (Appeals) Pondicherry
DP Thottam (behind Hotel Ananda Inn)
Pondicherry.
3. The Commissioner of Income Tax (Pondicherry),
DP Thottam (behind Hotel Ananda Inn)
Pondicherry.

+lcc to Mr.S.Rajesh, Advocate, sr 11575
+lcc to Mr.N.V.Balaji, Advocate, sr 11439

W.P.No.4256 of 2017
And
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BR(CO)
RMP(03/03/17)



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