IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15137 of 2017
and
W.M.P.No.16414 of 2017

V.Srinivasan (HUF) .. Petitioner

Vs.

1.The Income Tax Officer,
Ward I(2),
Villupuram.

2.The Commissioner of Income Tax (Appeals),
Puducherry.

3.The Registrar,
Income Tax Appellate Tribunal,
Rajaji Bhavan, Besant Nagar,
Chennai.

.. Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus forbearing the respondents 1 and 2 from taking any coercive steps pending disposal of the appeal in ITA No.885/CHNY-2017 on the file of the 3rd respondent.

For Petitioner : Mr.D.Baskar.

For Respondents : Mr.S.Rajesh,
Standing Counsel for R1 & R2.

O R D E R

The petitioner seeks for a Mandamus forbearing the respondents 1 & 2 from taking any coercive steps against the petitioner pending disposal of the appeal before the 3rd respondent in ITA No.885/CHNY-2017.

2. It is seen that the petitioner has filed a statutory appeal before the third respondent as against the order passed by the second respondent dated 27.12.2016 and the said appeal is pending. The grievance of the petitioner is that the respondents 1 & 2 are taking coercive steps against the petitioner to recover all the tax dues, when the appeal is pending before the third respondent. Therefore, the present writ petition is filed before this Court for the relief as stated supra.

3. I do not think that the petitioner is justified in approaching this Court and seeking such interim relief, when admittedly an appeal is filed before the third respondent, challenging the order of the second respondent. If such appeal is filed and the same is pending, it is for the petitioner to work out his remedy before the third respondent including by way of filing an interim

application. Without doing so, the petitioner cannot parallely approach this Court and seek for the same relief. Therefore, the petitioner is given liberty to approach the third respondent and file appropriate interim application within a period of two weeks from the date of receipt of a copy of this order. If any such application is filed, the third respondent shall consider the same and pass orders on its own merits and in accordance with law within a period of four weeks thereafter.

4. With the above observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

21.06.2017

Speaking/Non Speaking
Index : Yes/No
vsi/mfa

To
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K.RAVICHANDRABAABU,J.

Vsi/mfa

W.P.No.15137 of 2017

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