

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16251 of 2017
and
W.M.P.No.17589 of 2017

Dr.G.Usha Gurram Reddy

.. Petitioner

Vs

The Assistant Commissioner of Income-tax,
Non Corporate Circle 2,
No.121, Nungambakkam High Road,
Nungambakkam,
Chennai-600 034.

.. Respondent

Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the respondent on the file in PAN No.AADPR6837M/2005-06 for the assessment year 2005-2006 and quash the impugned notice dated 14.06.2016 for recovery of the sum of Rs.14,17,412/- being recovery of penalty under Section 271(1)(c) of the Act along with interest under Section 220(2) of the Act.

For Petitioner : Mr.J.Balachander

For Respondent : Mr.Naveen Duraibabu,
Standing Counsel

ORDER

Heard Mr.J.Balachander, learned counsel for the petitioner and Mr.Naveen Duraibabu, learned Standing Counsel for the respondent.

2. The petitioner is aggrieved by the communication dated 14.06.2017 by which the petitioner has been called upon to pay a sum of Rs.14,17,412/-, as the petitioner's appeal filed before

the Income-tax Appellate Tribunal in I.T.A.No.1774/Mds/2016 has been dismissed.

3. The learned counsel for the petitioner submitted that the appeal was dismissed for non-prosecution as the authorised representative appearing on behalf of the appellant wrongly noted the hearing date. Further it is submitted that the petitioner has filed a petition for restoration of the appeal and it is likely to be taken up in the next two weeks.

4. The apprehension of the petitioner is that in the mean time, the petitioner would be declared as an assessee in default and coercive action may be initiated by the Department for recovery of the taxes.

5. Considering the fact that the petition for restoration is pending before the Tribunal, the impugned communication dated 14.06.2017 shall be kept in abeyance and no further proceedings be initiated thereon for a period of two weeks from the date of receipt of a copy of this order, to enable the petitioner to move the Income-tax Appellate Tribunal for necessary relief.

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

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

सत्यमेव जयते

KM

To

The Assistant Commissioner of Income-tax,
Non Corporate Circle 2,
No.121, Nungambakkam High Road,
Nungambakkam,
Chennai-600 034.

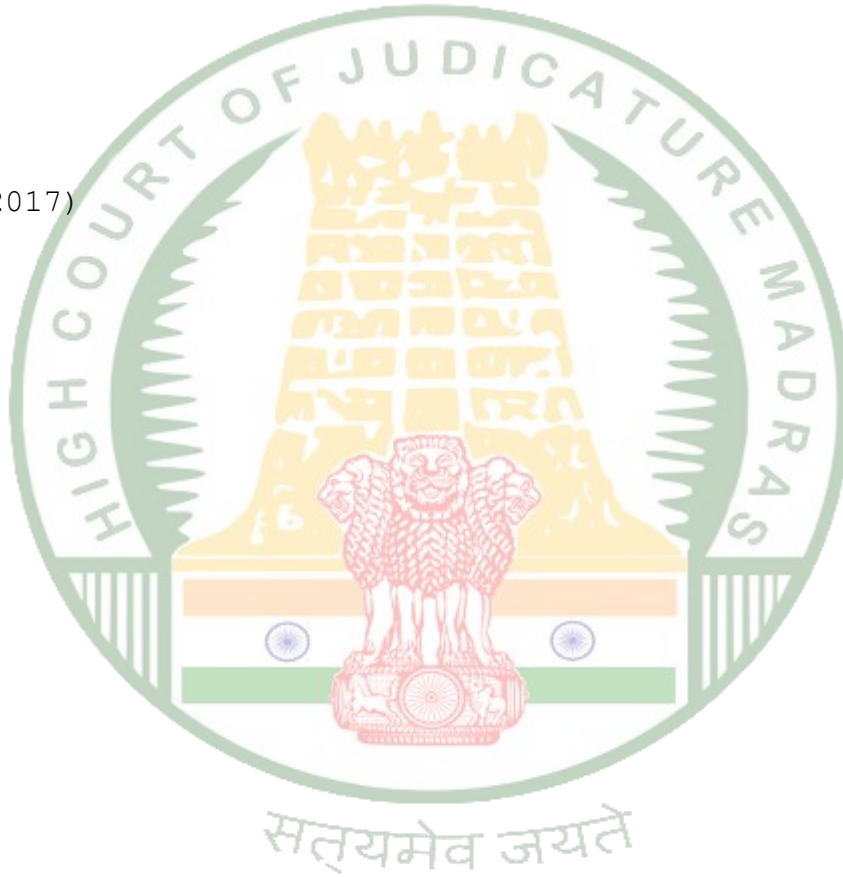
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+1cc to Mrs.Hema Muralikrishnan,Advocate, S.R.No.46186/2017

+1cc to M/s.J.Balachandar, Advocate, S.R.No.46054/2017

W.P.No.16251 of 2017
and
W.M.P.No.17589 of 2017

AR(CS V)
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