IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2017

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THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.28035 to 28037 of 2017
and W.M.P.Nos.30105 to 30107 of 2017

A.Selvaraj .. Petitioner in all W.Ps.

..Vs..

1.The Principal Commissioner
of Income Tax, Central-II, Chennai - 600 034.

2.The Deputy Commissioner
of Income Tax, Central Circle-I,
Coimbatore. .. Respondents in all W.Ps.

Prayer in W.P.No.28035 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the second respondent in impugned demand notice in assessment year of 2009-2010 dated 11.10.2017 vide assessment order and quash the same.

Prayer in W.P.No.28036 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the second respondent in impugned demand notice in assessment year of 2011-2012 vide assessment order dated 11.10.2017 and quash the same and further direct the second respondent to return the sale deed Doc.No.1850/2011, the General Power of Attorney Doc.No.782/2008 and 783/2008 registered before the Sub-Registrar Office, Singanallur, Coimbatore.

Prayer in W.P.No.28037 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the second respondent in impugned demand notice in assessment year of 2010-2011 dated 11.10.2017 vide assessment order and quash the same.

For Petitioner in all W.Ps.	: Mr.P.J.Rishikesh for Mr.N.Sankarasabari
For Respondent in all W.Ps.	: Mr.A.P.Srinivas Senior Panel Counsel

COMMON ORDER

Heard Mr.P.J.Rishikesh, learned counsel for Mr.N.Sankarasabari, learned counsel appearing for the petitioner and Mr.A.P.Srinivas, learned Senior Panel Counsel appearing for the respondents.

2.The petitioner has filed these writ petitions challenging the assessment orders dated 11.10.2017 for the assessment years 2009-2010, 2010-2011 and 2011-2012.

3.Though such a prayer was made by the petitioner, the learned counsel for the petitioner in the course of argument submit that the petitioner is interested in securing the original documents which has been seized and retained by the Department and the petitioner was ready and willing to pay the tax as computed by the second respondent in the assessment orders without prejudice to his rights to contest the correctness of the impugned assessment orders before the appellate forum. The petitioner was directed to file an affidavit to the said effect which was filed by the petitioner on

09.12.2017. The learned Senior Panel Counsel for the Revenue was directed to get instructions in the matter and accordingly, the Assessing Officer, namely, the second respondent vide communication dated 14.12.2017 addressed to the Assistant Commissioner of Income Tax (Judl) has stated as follows:

Sir,

Sub: Writ Petition No.28035 of 2017 filed by Shri A Selvaraj- reg.

Ref: Your email dated 13.12.2017 forwarding email dated 12.12.2017 from the Senior Standing Counsel.

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In th e-mail dated 12.12.2017 from the Sr. Standing Counsel, it has been mentioned that the Hon'ble High Court has asked the petitioner to pay 50% of the taxes along with interest within a week and the remaining 50% shall be remitted within 15 days from the date of release of documents.

The directions of the Hon'ble High Court may be accepted and the assessee may be insisted to pay 50% of the tax along with interest after which the documents could be released and the balance 50% should be paid within 15 days from the date of release of documents.

Yours faithfully,

(M.RANI KANCHANA, I.R.S)
Deputy Commissioner of Income-tax
Central Circle-I, Coimbatore.

4.Learned counsel for the petitioner submitted that already 50% of the tax along with interest has been remitted by the petitioner and the balance 50% will be remitted by the petitioner within 15 days from the date of release of the document.

5.In the light of the above, there will be a direction to the second respondent to forthwith release the document in question on receipt of the copy of this order either produced by the assessee or forwarded by the Senior Panel Counsel whichever is earlier and from the date of receipt of the document within 15 days the petitioner shall pay the 50% balance amount of tax. The payment effected by the petitioner shall be without prejudice to the rights of the petitioner to pursue the appeal remedy as against the impugned assessment orders. While computing the 15 days period, holidays, Saturday and Sunday may be excluded.

6.With the above direction, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

15.12.2017

cse
Index:Yes/No
Internet:Yes/No
Speaking Order/Non-Speaking Order
Note: Issue order copy on 18.12.2017

To

1.The Principal Commissioner
of Income Tax, Central-II,
Chennai - 600 034.

2.The Deputy Commissioner
of Income Tax, Central Circle-I,
Coimbatore.

T.S.SIVAGNANAM, J.

cse

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