

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 05.01.2017

Coram:

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.42018 of 2002

M/s. Premier Marine Products,
3/284, Muttukadu Road,
Neelangarai, Chennai-41.

... Petitioner

Vs

1. The Commissioner of Income-tax,
Chennai-VI.
2. Income-tax Officer,
Business Ward IV (3)

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the first respondent in C.No.6601(24)/2001-02/VI dated 11.7.2002 and quash the same and further direct the first respondent to grant waiver of interest under section 220 (2A) of the Income tax Act, 1961.

Petitioner : Mr.N.Quadir Hoseyn

Respondents : Mr.J. Narayanaswamy

ORDER

This Writ Petition challenges the order dated 11.7.2002 passed by the Commissioner of Income Tax rejecting a petition for waiver of interest under section 220(2) of the Income Tax Act .

2. Mr.Quadir Hoseyn appearing for the petitioner would contend that the impugned order has been passed without affording an opportunity of hearing to the petitioner.

3. We find from a perusal of the order of the impugned order that the first respondent has not taken into account the satisfaction of the conditions set out under section 220(2) (A) of the Act which is vital to the adjudication of the petition for waiver. Mr. Narayanaswamy, learned Standing Counsel for the Department does not have any objection to the grant of opportunity in this regard. In these circumstances, we allow the Writ Petition and direct the Commissioner of Income Tax to pass orders afresh on the petition for waiver of interest under Section 220 (2) of the Act after granting opportunity to the petitioner herein. The petitioner may place all the materials that are necessary to substantiate his case before the authority. No costs.

4. In view of the long distance of time involved, the petition may be taken up for hearing and disposal of within a period of three months from the date of receipt of a copy of this order.

Sd/
Assistant Registrar

/True copy/

Sub Assistant Registrar

To

1. The Commissioner of Income-tax,
Chennai-VI.

2. Income-tax Officer,
Business Ward IV (3)

+1cc to Mr.I.Narayanasamy, Advocate SR.No.1896

SDR 24.04.2017

W.P.No.42018 of 2002

WEB COPY