IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.35343 & 35345 of 2004 and
W.M.P.Nos.42580 and 42583 of 2004

K.B.Balan ...Petitioner in W.P.No.35343 of 2004

Sri Vignesh Jewellers,
1115, Big Bazaar Street,
Coimbatore - 641 045. ...Petitioner in W.P.No.35345 of 2004

Vs.

1.The Income Tax Settlement Commission,
Additional Bench, 488-489, Anna Salai,
Chennai - 600 035.

2.The Union of India, Rep. by the Chairman,
Central Board of Direct Taxes,
North Block, New Delhi.

3.The Commissioner of Income Tax,
Coimbatore, Income Tax Office,
Race Course, Coimbatore - 641 018.

4.Income Tax Officer,
Ward I (2), Coimbatore. ... Respondents in both WPs.

Prayer in W.P.No.35343 of 2004 : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the first respondent-Income Tax Settlement Commission, Additional Bench, Chennai in its file settlement application No.641/CBE/54/98-IT for assessment years 1992-93, 1994-95 to 1998-99 and quash the impugned order dated 22.09.2004.

Prayer in W.P.No.35345 of 2004 : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the first respondent-Income Tax Settlement Commission, Additional Bench, Chennai in its file settlement application No.641/CBE/55/98-IT for assessment year 1997-98 and quash the impugned order dated 22.09.2004.

For Petitioners
(in both WPs.)   : Mr.R.Kumar
For Respondents   : Mr.A.P.Srinivas, Standing Counsel &
(in both WPs.)   Mr.A.N.Jayaprathap, Standing Counsel

C O M M O N   O R D E R

Heard Mr.R.Kumar, learned counsel for the petitioners and Mr.A.P.Srinivas & Mr.A.N.Jayaprathap, learned Standing Counsels for the respondents.

2.Learned counsel on either side fairly stated that the issue involved in these writ petitions is squarely covered by the decision of this Court in the case of "R.Vijayalakshmi Vs. Income Tax Settlement Commission and others in W.P.Nos.5553 to 5558 of 2008" dated 26.07.2017.

3.Following the same, these writ petitions are allowed, so far as, the petitioners herein alone are concerned, insofar as it relates to the computation of terminal date for charging the interest under Section 234B alone and the order passed by the Income Tax Settlement Commission dated 22.09.2004 are to be quashed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Income Tax Settlement Commission,
Additional Bench, 488-489, Anna Salai,
Chennai - 600 035

2.The Chairman, The Union of India,
Central Board of Direct Taxes,
North Block, New Delhi.

3.The Commissioner of Income Tax,
Coimbatore, Income Tax Office,
Race Course, Coimbatore - 641 018.

4.Income Tax Officer,
Ward I (2), Coimbatore.

+ 2 ccs to Mr.T.N. Seetharaman, ADvocate Sr.52217, 52219
+2 ccs to Mr.A.P. Srinivas, Advocate Sr.52039, 52040

W.P.Nos.35343 & 35345 of 2004

CS-V
EU 17.08.17