

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.07.2017
Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No. 26560 of 2004
and
W.P.M.P.No.32335 of 2004

M/s.WCI (Madras Private Ltd.,)
rep. by its Managing Director,
Mr.Vishnu Mohan

...Petitioner

Vs.

1. The Commercial of Income Tax (Appeals) III
121,Nungambakkam High Road,
Chennai - 600 034.
2. The Deputy Commissioner of Income Tax,
Company Circle III (3)
Chennai.

...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of the petitioner on the file of the second respondent, and to quash the impugned order, dated 16.08.2004, in Co.Cir-III(3) 33063-W/1996-97, and consequently, to direct the first respondent to take up the Appeal in ITA No.103 of 2004, and to dispose of the same for the assessment year, 1996-97.

For Petitioner : Mr.Subbaraya Aiyar

For Respondents : Mr.J.Narayanaswamy
Standing Counsel

O R D E R

Heard Mr.Subbaraya Aiyar, the learned counsel appearing for the petitioner and Mr.J.Narayanaswamy, learned Standing Counsel for the respondents.

2. The petitioner has approached this Court against the rejection of his request by the second respondent for stay of collection of tax, on the ground that the Appeal has been preferred to the first respondent, as against the order of assessment, dated 16.08.2004 for the year 1996-97.

3. At the time, when the Writ Petition was entertained, interim stay was granted on 17.09.2004. The learned Standing Counsel for the Revenue Department does not have instructions as to whether the Appeal has been disposed of or not. In any event, the Writ Petition has been pending since 2004, and order of stay has been in force till date. Therefore, the following order would meet the ends of justice :-

i) The interim stay shall continue till the disposal of the Appeal by the first respondent, if not already disposed of.

and

ii) In the event, the Appeal has already been disposed of, the petitioner is at liberty to workout their remedies available under the law, and the miscellaneous petition, wherein, interim stay was granted shall stand closed.

4. The Writ Petition is disposed of accordingly. No costs.

Sd/-

Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

1. The Commercial of Income Tax (Appeals) III
121,Nungambakkam High Road,
Chennai - 600 034.
2. The Deputy Commissioner of Income Tax,
Company Circle III (3)
Chennai.

+1cc to M/s.Subbaraya Aiyar Padmanabhan,Advocate sr.48860

+1cc to M/s.J.Narayana samy,Advocate sr.48525

Writ Petition No. 26560 of 2004

rk(co)
ss(3/8/2017)