sIN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.07.2017
Coram

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

Writ Petition No.38394 of 2004
and
W.P.M.P.No.45936 of 2004

M/s. South Asian Financial Exchange Ltd.,
Rep. by its Authorised signatory,
No.34, Dr.P.V.Cherian Crescent,
Off. Ethiraj Salai, Egmore,
Chennai 600 008. ...Petitioner

Vs.

1. The Deputy Commissioner of Income Tax,
Central Circle - I (6),
No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2. The Asst. Commissioner of Income Tax,
Central Range - I (4),
No.108, Mahatma Ganthi Road,
Nungambakkam, Chennai 600 034.

3. The Tax Recovery Officer -I Central,
No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

4. The Tax Recovery Officer - IX,
Company Range VI,
Room No.703, 7th Floor New Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ...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 order of Attachment of the immovable property having reference TR No.74/CR.I/2002-2003, dated 28.06.2002 issued by the 3rd respondent and the consequential notice for settling sale proclamation having reference TR No.99,

dated 30.11.2004, issued by the 4th respondent and to quash the same. and further direct the respondents to take steps to dispose off the Appeals pending before the Income Tax Appellate Tribunal, Chennai pertaining to the Assessment years 1995-1996, 1997-1998.
(Prayer amended, as per order, dated 8.12.2005, in W.P.M.P.Nos.6649 and 6650 of 2005 in this W.P.)

For Petitioner : Mr.Aravind Subramaniam

For Respondents : Mr.A.R.Jeyaprathap
Standing Counsel

O R D E R

Heard Mr.Aravind Subramaniam, the learned counsel appearing for the petitioner, and Mr.A.N. Jeyaprathap, the learned Standing Counsel appearing for the respondents.

2. The petitioner has filed this Writ Petition, challenging the order of attachment of his bank account and for sale of the property, for recovery of the tax due.

3. The learned Standing Counsel appearing for the respondents would submit that the assessee has succeeded before the Tribunal in the Appeal filed as against the assessment orders. Therefore, the impugned proceedings have to be necessarily set aside.

4. The above submission made by the learned Standing Counsel for the Revenue is placed on record. Accordingly, the Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

nmm/sd

To

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+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.48381

Writ Petition No.38394 of 2004

BR(CO)
CS/27/07/17