THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 7301 of 2017

ORDER: ***(Per VRS,J)***

Aggrieved by a notice of demand issued under Rule 2 of the 2nd Schedule to the Income Tax Act, 1961, the assessee has come up with the present writ petition, on the short ground that her statutory appeal is pending before the 3rd respondent herein.

2. Heard Mr. J.U.M.V. Prasad, learned counsel for the petitioner. Mr. B. Narasimha Sarma, learned senior standing counsel for the Income Tax Department, takes notice for the respondents.

3. The petitioner has not obviously moved an application for stay either before the 2nd respondent or before the 3rd respondent. The 4th respondent himself was entitled to grant stay under Section 220(6), till the matter went before the Tax Recovery Officer. Now that the matter has gone before the Tax Recovery Officer, the petitioner should move an application for stay either before the 2nd respondent or before the 3rd respondent.

4. Therefore, leaving it open to the petitioner to move the respondents 2 and 3, this writ petition is dismissed. If the petitioner moves an application for stay within one (1) week from the date of

receipt of a copy of this order, the respondents 2 and/ 3 shall consider the same on merits and pass orders.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

2nd March, 2017
cbs

THE HON’BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON’BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 7301 of 2017
(dismissed)

2nd March, 2017

cbs