IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 21.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.No.6401 of 2018
and W.M.P.Nos.7932 & 7933 of 2018

S.Arputharaj .. Petitioner

Vs.

1.The Deputy Commissioner of Income Tax,
Central Circle - I,
Coimbatore.

2.Tax Recovery Officer, Central - 2,
Income Tax Department,
Room No.322, 3rd Floor, New No.46,
MG Road, Chennai - 34.

3.The Commissioner of Income Tax,
Appeals - 18, Chennai - 34. .. Respondents

Petition filed under Article 226 of the Constitution of India to issue Writ of Certiorari calling for the records relating to the impugned demand notice in TRC No.80-86/CR-2/2016-17 & 29/CR-2/2015-16 dated 08.03.2018 issued by the 2nd respondent and quash the same.

For Petitioner : Mr.T.P.Prabhakaran
for Mr.N.Sankarasabari

For Respondent : Mr.A.N.R.Jayaprathap,
Standing Counsel

O R D E R

By consent, the Writ Petition is taken up for final disposal at the admission stage itself.

2.The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records relating to the impugned demand notice dated 08.03.2018 issued by the 2nd respondent and to quash the same.

3.It is the case of the petitioner that the 2nd respondent had issued the impugned notice dated 08.03.2018 to himself and also to M/s.SGA Cars India (P) Limited and M/s.Miracle Cars India Private Limited.

4.The learned counsel appearing for the petitioner submitted that the petitioner has nothing to do with the Companies and the 2nd respondent has erroneously issued the notice to the petitioner.

5.Mr.A.N.R.Jayaprathap, learned Standing Counsel taking notice for the respondents submitted that the petitioner can give his reply to the notice dated 08.03.2018 narrating the entire facts and the 2nd respondent would consider and pass orders in accordance with law.

6.In view of the submissions made by the learned counsel on either side, since the petitioner has challenged only the notice dated 08.03.2018, I am of the view that the petitioner can give his explanation to the notice dated 08.03.2018 narrating the entire facts and in such an event, the 2nd respondent can consider the objections to be given by the petitioner and decide the matter on merits and in accordance with law. Accordingly, the petitioner shall give his explanation to the notice issued on 08.03.2018 within a period of four weeks from the date of receipt of a copy of this order. On receipt of the same, the 2nd respondent shall consider the objections to be given by the petitioner and decide the matter on merits and in accordance with law within two weeks from the date of submission of the explanation by the petitioner. Till the 2nd respondent takes a final decision in the matter, the respondents shall not take any coercive steps against the petitioner.

7.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/--
Assistant Registrar(cS VI)

//True Copy//

Sub Assistant Registrar

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To

1.The Deputy Commissioner of Income Tax,
Central Circle - I,
Coimbatore.

2.Tax Recovery Officer, Central - 2,
Income Tax Department,
Room No.322, 3rd Floor, New No.46,
MG Road, Chennai - 34.

3.The Commissioner of Income Tax,
Appeals - 18, Chennai - 34.

+1cc to Mr.N.Sankarasabari, Advocate Sr.No.21120

sm:2.4.2018

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