

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.05.2018

CORAM:

THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

W.P.Nos.11774, 11816 to 11818, 11836 to 11838,
11842 to 11844 & 11819 to 11821 of 2018
and

W.M.P.Nos.13743, 13793 to 13795, 13815 to 13817,
13822 to 13824 and 13796 to 13798 of 2018

T.D.Naidu

.. Petitioner in W.P.No.11774 of 2018,
WP.NO.11816 to 11821 & 11838/2018

T.D.BANU

... Petitioner in Wp.11836, 11837 & 11844/2018

T.D.Tataji

.. Petitioner in Wp.11842,11843/18

Vs

1. The Principal Commissioner of Income Tax,
Central-2,
Office of the Principal Commissioner of Income Tax,
Central-2, No.46, Investigation Wing, Mahatma Gandhi Road,
Chennai - 600 034.
2. The Additional Commissioner of Income Tax,
Central Range-2,
No.46, Mahatma Gandhi Road,
Chennai - 600 034.
3. The Additional Commissioner of Income Tax,
Central Range-2(3),
No.46, Mahatma Gandhi Road,
Chennai-60034.

.. Respondents in W.P.No.11774 of 2018
11816 to 11818,11838,11819 to 11821/2018

Prayer in W.P.No.11774 of 2018:- Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records of the proceedings of the respondents, vide show cause notice for launching prosecution u/s 276C (2) in C.No.2859/C-2/2017-18, dated 09.03.2018 for A.Y.2010-2011 for according sanction under Section 279 (1) directing the Assessing Officer to file the requisite complaints before the Additional Chief Metropolitan Magistrate (Economic Offences) Chennai for the offence committed by the petitioner u/s 276C (2) r.w. s. 278 E of the Income Tax Act 1961 and quash the same.

Prayer in W.P.No.11816 to 11818/2018

Petition filed under Article 226 of the Constitution of India praying this court to issue a Writ of Certiorari Calling for the records of the proceedings of the 1st respondent vide show cause Notice for launching prosecution u/s 276C(1) and 277 in C. No.2859/ C-2/ 2017-18 dated 26.02.2018 for A.Y. 2007- 2008, A.Y.2008 - 2009, A.Y.2010-2011 for according sanction under section 279 (1) directing the Assessing Officer, to file the requisite complaints before the Honourable Additional Chief metropolitan Magistrate (Economic offences) Chennai for the offence committed by the petitioner u/s 276 C(1), 277, r.w.s. 278E of the Income tax Act 1961 and quash the same, respectively, in W.P.No.11816 to 11818/2018.

Prayer in W.P.No.11836 to 11838/2018

Petition filed under Article 226 of the Constitution of India praying this court to issue a Writ of Certiorari Calling for the records of the proceedings of the 1st respondent vide show cause Notice for launching prosecution u/s 276C(2) in C. No.2859/ C-2/ 2017-18 dated 09.03.2018 for A.Y. 2011- 2012, A.Y.2012 - 2013 A.Y.2006-2007 for according sanction under section 279 (1) directing the Assessing Officer, to file the requisite complaints before the Honourable Additional Chief metropolitan Magistrate (Economic offences) Chennai for the offence committed by the petitioner u/s 276 C(2), r.w.s. 278E of the Income tax Act 1961 and quash the same, respectively, in W.P.No.11836 to 11838/2018.

Prayer in W.P.No.11842 to 11844/2018

Petition filed under Article 226 of the Constitution of India praying this court to issue a Writ of Certiorari Calling for the records of the proceedings of the 1st respondent vide show cause Notice for launching prosecution u/s 276C(1), 276(2) in C. No.2859/ C-2/ 2017-18 dated 09.03.2018 for A.Y. 2010- 2011, A.Y.2009 - 2010, A.Y.2010-2011 for according sanction under section 279 (1) directing the Assistant Commissioner of Income Tax, Central Circle-2(3) to file the requisite complaints before the Honourable Additional Chief metropolitan Magistrate (Economic offences) Chennai for the offence committed by the petitioner u/s 276 C(1), 276C(2), r.w.s. 278E of the Income tax Act 1961 and quash the same, respectively, in W.P.No.11842 to 11844/2018.

Prayer in W.P.No.11819 to 11821/2018

Writ Petition filed under Article 226 of the Constitution of India praying this court to issue a Writ of Certiorari Calling for the records of the proceedings of the 1st respondents vide show cause Notice for launching prosecution u/s 276C(1) and 277 in C. No.2859/ C-2/ 2017-18 dated 26.02.2018 for A.Y. 2010-2011, A.Y.2011 - 2012, A.Y.2012-2013 for according sanction under section 279 (1) directing the Assessing Officer to file the requisite complaints before the Honourable Additional Chief metropolitan Magistrate (Economic offences) Chennai for the offence committed by the petitioner u/s 276 C(1) and 277 r.w.s. 278E of the Income tax Act 1961 and quash the same respectively in W.P.No.11819 to 11821/2018.

For petitioner : M/S.A.Saravanan
in all Wps.

For respondents : Mr.A.P.Srinivas, Standing Counsel
in all Wps.

COMMON ORDER

The challenge in these writ petitions is to the enquiry notices issued by the 1st respondent, directing the petitioners to appear for enquiry.

2. The learned counsel for the petitioners submitted that after receipt of the notices, the petitioners have sent their detailed objections to the first respondent, but unfortunately, due to unavoidable circumstances, they could not appear for the enquiry. Now, the petitioners are ready and willing to appear before the authority for enquiry any time during next week.

3. The learned Standing Counsels appearing for the respondents submitted that already the petitioners have submitted their objections, and once the objections are submitted by the petitioners, there is no necessity for them to appear for the enquiry and the authorities will decide the issue based on the objections submitted by the petitioners.

4. Even though the petitioners cannot maintain the Writ Petitions challenging the enquiry notice, since the authority himself has directed the petitioner to appear for the enquiry and in pursuance of the same, the petitioners have also now submitted their objections, only due to unavoidable circumstances, the petitioners were not able to appear for the enquiry on the date fixed by the respondents, and as now the petitioners are ready and willing to appear before the authority, in the interest of justice, this Court permits the

petitioners to appear before the first respondent on 09.05.2018 for the purpose of enquiry. On that date, the respondents are directed to conduct the enquiry and proceed further. It is also made clear that if the petitioners fail to appear for the enquiry on 09.05.2018, it is always open for the respondents to proceed with the enquiry and pass orders.

5. With the above observations and directions, the Writ Petitions are closed. No costs. Consequently, W.M.Ps. are also closed.

Sd/-

Assistant Registrar/Vacation Officer

//True Copy//

Sub Assistant Registrar

TO:

1. The Principal Commissioner
of Income Tax Central-2 Office of the
Principal Commissioner of Income Tax
Central-2 No.46 Investigation Wing Mahatma
Gandhi Rd Chennai-34
2. The Additional Commissioner
of Income Tax Central Range-2 No.46
Mahatma Gandhi Rd Chennai-34
3. The Additional Commissioner
of Income Tax Central Range-2(3) No.46
Mahatma Gandhi Rd Chennai-34

+13 ccs to M/s.A.Saravanan, Advocate (33101)

+1 cc to M/S.A.P.Srinivas, Advocate (33092)

W.P.Nos.11774, 11816 to 11818, 11836 to 11838,
11842 to 11844 & 11819 to 11821 of 2018

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