IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.4858 of 2012
and
M.P.No.1 of 2012

Indian Institute of Engineering Technology
No.363, Arcot Road
Kodambakkam
Chennai-600 0024
Rep. by its Managing Trustee
Smt.K.S.Lakshmi. ... Petitioner

Vs.

1.The Assistant Director of Income-tax
(Exemptions)-III
124,M.G.Road
Chennai-600 034.

2.The Director of Income Tax
(Exemptions)
124,M.G.Road
Chennai-600 034. ... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the first Respondent and quash the impugned order passed u/s.143(3) of the Act in PAN AAATT2768C dated 28-12-2011 for the assessment year 2009-10.



For Petitioner : Mr.Vijayaraghavan
for Mr.Subbaraya Aiyar Padmanabhan

For Respondents : Ms.Hema Muralikrishnan
and
Mr.Naveen Duraibabu

O R D E R

Heard Mr.Vijayaraghavan, learned counsel representing for M/s.Subbaraya Aiyar Padmanabhan, learned counsel for the petitioner and Ms.Hema Muralikrishnan and Mr.Naveen Duraibabu, learned Standing counsels appearing on behalf of the respondents.

2.The petitioner has filed this writ petition challenging the assessment order passed by the first respondent dated 28.12.2011. After some arguments learned senior counsel appearing for the petitioner submitted that the petitioner may be permitted to prosecute the remedy before the Commissioner of Income Tax (Appeals) to which the Revenue cannot have any serious objections.

3.It is seen that the petitioner had filed an appeal before the Income Tax Appellate Tribunal challenging the order passed by the Commissioner of Income Tax (Appeals)-VII, (presently named as Commissioner of Income Tax (Appeals)-17] Chennai dated 30.12.2013 for the assessment year 2009-2010. The Tribunal by order dated 10.04.2014 allowed the petitioner's appeal by directing the Commissioner of Income Tax (Appeals)-17 to decide the appeal on merits, after giving adequate opportunity of being heard to the assessee.

4.The learned Senior Counsel appearing on behalf of the petitioner would submit that the petitioner may be permitted to go before the Commissioner of Income Tax (Appeals)-17 and urge all points.

5.Accordingly, the writ petition stands disposed of by giving liberty to the petitioner to pursue the matter before the Commissioner of Income Tax (Appeals)-17 and the appeal shall be heard and disposed of, after affording an opportunity of personal hearing. Till then no coercive action shall be initiated against the Assessee as the Assessee had benefit of interim order in this writ petition since 29.02.2012. No costs. Consequently, connected miscellaneous petition is closed.



Sd/-

Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To

1.The Assistant Director of Income-tax
(Exemptions)-III
124,M.G.Road
Chennai-600 034.

2.The Director of Income Tax
(Exemptions)
124,M.G.Road
Chennai-600 034.

+ 1 cc to Ms.Hema Muralikrishnan Advocate,SR.4755

+ 1 cc to Mr.Subbaraya Aiyar Padmanabhan Advocate,SR.4696

W.P.No.4858 of 2012

gp(co)
nr 21/02/2018