IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2018

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THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.28817 of 2017
and W.M.P.Nos.31012 and 31013 of 2017

TVH Energy Resources Private Limited,
Rep. by its Director,
No.16/17, 3rd Cross Street,
TVH Novella, R.A.Puram,
Chennai - 600 028. .. Petitioner

Vs.

1.The Income Tax Department,
Represented by its
Assistant Commissioner of Income Tax,
Central Circle I(2),
No.46, Uthamar Gandhi Salai,
Nungambakkam, Chennai - 600 034.

2.The Commissioner of Income Tax (Appeals)XVIII,
Income Tax Department,
No.46, Uthamar Gandhi Salai,
Nungambakkam, Chennai - 600 034.

3.The Principal Commissioner of Income TX,
Central - I,
No.46, Uthamar Gandhi Salai,
Nungambakkam, Chennai - 600 034. .. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the first respondent pertaining to the impugned attachment orders in PAN/GIR No.AACCT8802G dated 09.10.2017 and 06.11.2017 and quash the same.

For Petitioner	:	Mr.Richardson Wilson
For Respondent	:	Mr.A.P.Srinivas Senior Standing Counsel

ORDER

Heard Richardson Wilson, the learned counsel appearing for the petitioner and Mr.A.P.Srinivas, the learned Senior Standing Counsel for the Revenue.

2. The petitioner has filed this Writ Petition, challenging the attachment orders passed by the first respondent, dated 09.10.2017 and 06.11.2017, which orders are consequence of the order passed by the Assessing Officer, dated 30.03.2016, as confirmed by the Appellate Authority, in orders, dated 08.08.2017 and 22.08.2017.

3.The petitioner has filed this Writ Petition, contending that, when the Appeal as against the said order is pending before the Income Tax Appellate Tribunal (ITAT), the impugned notices should not be given effect to. When this case was heard on 13.11.2017, it was pointed out that ITAT has dismissed the petitioner's Stay Petition, by order, dated 03.11.2017, and the learned counsel for the petitioner wanted time to get instructions from his client and his client should be granted reasonable time to question the correctness of the order, dismissing the Stay Petition, or in the alternative, to argue the main

Appeals before the ITAT. The ITAT has heard one of the appeals pertaining to the assessment year 2011-2012 and by order dated 30.03.2016 has allowed the appeal, set aside the order passed by the Assessing Officer and the First Appellate Authority and remanded back the matter to the file of the Assessing Officer with certain pointed directions. It appears that in respect of other appeal for the assessment year 2013-2014, it is still pending and it is submitted by the learned counsel for the petitioner that the said appeal is to be allowed in the light of the order passed by the Tribunal for the assessment year 2011-2012. So far as the impugned orders are concerned, which are orders of attachment of the petitioner's bank account, the learned counsel for the petitioner submitted that the Department themselves have lifted the attachment.

4.In the light of the above, no further orders are required except recording the statement made by the learned counsel appearing for the petitioner. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

02.01.2018

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Index:Yes/No

Internet:Yes/No

Speaking Order/Non-Speaking Order

To

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T.S.SIVAGNANAM, J.

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