



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.03.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**W.P. (MD) No.7063 of 2018****and****M.P. (MD) Nos.6752 and 6753 of 2018**

M/s MMR Garderns

Rep.by its Managing Partner

M. Muthuraman

...Petitioner

Vs.

1.The Commissioner of Income Tax (Appeals - 2)

Income Tax Building,
V.P.Rathinasamy Road,
Bibikulam,
Madurai.

2.The Assistant Commissioner of Income Tax

(Non Corporate Circle 2)

Income Tax Building,
V.P.Rathinasamy Road,
Bibikulam,
Madurai.

...Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in PAN AAUFM7155L/NC-Circle 2/2017-18 dated 12.03.2018 (Stay order / proceeding) in respect of assessment year 2015-16 on the file of 2nd respondent and quash the same as illegal, void, incompetent and direct the 1st respondent to dispose of the appeal filed by the petitioner on 29.12.2017 under Section 246A of Income Tax Act 1961 challenging the order passed by the 2nd respondent under Section 143(3) of the Act directing the petitioner firm to remit Rs.30,83,640/- as tax within the time fix by this Court and consequently direct the first respondent to grant an order of stay from collecting any levied tax amount much less 20% as mentioned in the impugned order / proceedings issued by the second respondent till pending disposal of the appeal with CIT-Appeals 2, Madurai.

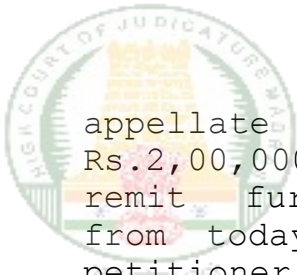
For Petitioner : Mr.S.Ramesh

For Respondents : M/s.S.Srimathi

Special Government Pleader

O R D E R

The writ petitioner suffered an order of assessment. He filed an appeal dated 29.12.2017 and the same is pending before the



appellate authority. The writ petitioner has remitted a sum of Rs.2,00,000/- on 12.03.2017. The writ petitioner undertakes to remit further sum of Rs.1,00,000/- within the period of 10 days from today (28.03.2018). This undertaking given by the writ petitioner is recorded.

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2.The appellate authority is directed to dispose the appeal filed by the writ petitioner within a period of two months from the date of receipt of a copy of this order. Since the writ petitioner has undertaken to deposit a further sum of Rs.1,00,000/- within the period of 10 days, the impugned order shall be put on hold till the disposal of the appeal.

3.Accordingly, the writ petition is allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar

To

1.The Commissioner of Income Tax (Appeals - 2)
Income Tax Building,
V.P.Rathinasamy Road,
Bibikulam,
Madurai.

2.The Assistant Commissioner of Income Tax
(Non Corporate Circle 2)
Income Tax Building,
V.P.Rathinasamy Road,
Bibikulam,
Madurai.

+1cc to Mr. V. Raghavachari, Advocate, SR.No.59353.

W.P.(MD) No.7063 of 2018
28.03.2018

MM

RAM/RSK SKN/SAR 3/23.05.2018/2P/4C