BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 13.02.2018
CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.2879 of 2018
and
WMP(MD)Nos.3036 to 3038 of 2018

MACAM Educational & Rural Development
Charitable Trust,
Rep.by its Managing Trustee,
Vinayaga Nagar, Karuppur Village,
Keelapazhavur, Ariyalur District. ... Petitioner

Vs.

1. The Commissioner of Income Tax,
(Appeals-I), Trichy.

2. The Income Tax Officer,
Exemptions Ward, Trichy. ... Respondents

Prayer: Writ petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned demand of the second respondent in PAN : AAATM8939J/2017-18 dated 19.01.2018 quash the same and consequently forbear the second respondent herein from in any way taking coercive steps to recover the arrears of impugned demand from the petitioner and to direct the respondents to raise the attachment on bank accounts of petitioner Trust.

For petitioner : Mr.Veerakathiravan, Senior Counsel
for M.s,Veera Associates.
For Respondents : Mr.N.Dilipkumar

ORDER

The petitioner is a registered Trust. It is an assessee with the second respondent. It suffered an order of assessment. Questioning the same, the petitioner has filed an appeal before the first respondent on 30.06.2016. There was however a delay in lodging the appeal. The said delay is very much condonable. Since the appeal has not yet been numbered so far, the petitioner could not get any interim relief. In the meanwhile, the impugned demand dated 19.01.2018 has been raised.

2. The learned Senior Counsel appearing for the petitioner would submit that though the appeal has not yet been numbered, the fact remains that the petitioner had already filed an appeal. An appeal

is a continuation of the original proceedings. Already a sum of Rs.2.00 lakhs has been recovered from the petitioner's bank account. He submitted that any appropriate relief can be granted in this writ petition.

3.The learned standing counsel appearing for the respondents strongly opposed the prayer. Be that as it may, this Court is of the view that a practical approach can be adopted. There is a delay of 61 days in filing the appeal. It cannot be said to be inordinate. The said delay stands condoned. The first respondent is directed to number the appeal filed by the petitioner. It is made clear that the first respondent shall dispose of the appeal within a period of 60 days. The learned Senior Counsel for the petitioner on instructions would submit that the petitioner would extend the fullest cooperation for the conclusion of the said appeal within the said period of 60 days.

4 .The order impugned in this writ petition is directed to be kept in abeyance till then. With these direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (crl side)

/True Copy/

Sub Assistant Registrar

To
1. The Commissioner of Income Tax,
   (Appeals-I), Trichy.

2. The Income Tax Officer,
   Exemptions Ward, Trichy.

+1cc to M/S.VEERA ASSOCIATES, Advocate SR.No.48325
+1cc to Mr.N.Dilipkumar, Advocate SR.No.48316
skm
MK/SKN RSK/SAR-1/22.03.2018/2P/5C

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