



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.23627 of 2018

WEB COPY

S.Rajendran

... Petitioner

/Vs./

The Assistant Commissioner of Income Tax,
Non Corporate Circle III,
Madurai.

... Respondent

Prayer: Writ Petition - filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass orders on the petitioner's explanation dated 22.10.2018 to the show cause notice issued by respondent by considering the Sale Deed vide document no.3588/2013 dated 21.06.2013 is not at all a SALE as per the deed of cancellation vide document No.4799/2017 dated 04.12.2017.

For Petitioner : Mr.C.M.Arumugam

For Respondent : Mrs.S.Srimathy

Special Government Pleader

ORDER

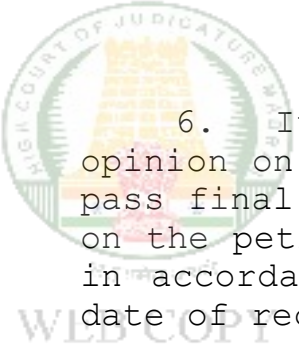
Heard the learned counsel appearing for the petitioner and the learned counsel and the learned Additional Government Pleader appearing for the respondents.

2. By consent of both parties, this writ petition is taken up for final disposal at the stage of admission itself.

3. The petitioner was issued with a show cause notice under Section 143 (2) of the Income Tax Act, 1961. The petitioner was also issued with summons on 03.10.2018. The petitioner appeared before the respondent and submitted his representation on 22.10.2018. His grievance is that the final orders have not been passed.

4. This Court posed a question to the petitioner as to why the petitioner has rushed this Court, as hardly one month has lapsed after submitting his reply.

5. The learned counsel appearing for the petitioner submitted that the petitioner is put to hardship on account of delay, as the matter will not be disposed of, unless final orders are passed.



6. It is made clear that this Court has not expressed any opinion on the merits of the matter. The respondent is directed to pass final order under Section 143 (3) of the Income Tax Act, 1961 on the petitioner's representation dated 22.10.2018, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

7. With the above direction, this writ petition is allowed.
No costs.

Sd/-
Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar(CS-III)

To

The Assistant Commissioner of Income Tax,
Non Corporate Circle III,
Madurai.

+1 cc To Mrs.S.Srimathy, ADVOCATE IN SR NO.97412
+1 cc TO Mr.C.M.Arumugam, ADVOCATE IN SR NO.97529
SM
MK/KK/SV/SAR 3/31.12.2018/2P/4C

Order made in
W.P.(MD)No.23627 of 2018
28.11.2018