

**HON'BLE THE CHIEF JUSTICE
THOTTATHIL B. RADHAKRISHNAN
AND
HON'BLE SRI JUSTICE S.V. BHATT**

WRIT PETITION No.39524 OF 2018

ORDER (ORAL): (Per Hon'ble The Chief Justice Thottathil B. Radhakrishnan)

Heard Sri Srikanth Hariharan, learned counsel representing Sri V. Hariharan, for the petitioner and Sri B.Narasimha Sharma for the respondents.

2. The petitioner challenges the issuance of summons under the provisions of the Income Tax Act, 1961 for appearance and for production of documents for verification. Though it is pointed out that the said notice also contains a proposal to restrain, we are of the view that it is only within the format of law to compel appearance and produce documents and to cooperate in the proceedings. We, therefore, do not find any ground to interfere with that notice in exercise of authority under Article 226 of the Constitution of India.

3. Learned counsel for the petitioner, however, persuasively submits that the 1st respondent is seized of an appeal, following proceedings of the Settlement Commission and that the said appeal needs to be decided without delay. He submits that if the said appeal is decided, issues relatable to the writ petitioner would get crystallized and liability, if any, would also be slashed.

4. We, therefore, direct the 1st respondent to consider any request of the writ petitioner for early disposal of the appeal which is pending at that end.

5. The writ petition is accordingly ordered without prejudice to the contentions before the statutory authorities. No order as to costs.

As a sequel, miscellaneous petitions, if any pending, stand closed.

THOTTATHIL B. RADHAKRISHNAN, CJ

S.V. BHATT, J