IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 31.01.2019

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THE HONOURABLE MR.JUSTICE T.RAJA

Writ Petition Nos.2548 and 2736 of 2019
and W.M.P. Nos.2826 and 3000 of 2019

Bahwan Cybertek Private Limited,
rep. by its Director .. Petitioner in both cases

Versus

1.Deputy Commissioner of Income Tax,
Corporate Circle - 1(2),
121, Mahatma Gandhi Road,
Aayakar Bhavan-
Wanarpathy Block-6th Floor,
Chennai-600 034. .. 1st respondent in both cases

2.HDFC Bank,
No.30,Cenotaph Road,
Teynampet, Chennai. .. 2nd respondent in W.P. No.2548 of 2019

2.Axis Bank,
having Office at No.276,
HAL II Stage
100 Ft. Road, Indira Nagar,
Bangalore Karnataka-526 123
and inter alia having branch office at
No.113, GN Chetty Road,
T.Nagar, Chennai 600 017.
.. 2nd respondent in W.P. No.2736 of 2019

3.Assistant Commissioner of
Income Tax (OSD),
Corporate Range 1, Room No.603,
6th Floor, Wanarpathy Block,
121, Aayakar Bhavan,
Mahatma Gandhi Road,
Chennai-600 034. .. 3rd respondent in both cases

Prayer in both cases: Petitions filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the first respondent to dispose the petitioner's Stay Petition dated 24.02.2017 (received on 27.02.2017) pending before the 1st respondent and consequently forbear the first respondent from initiating coercive recovery actions against the petitioner for AY 2012-13 and AY 2013-14, pending disposal of the stay petition dated 24.02.2017.

For Petitioner in both cases: Mr.Srinath Sridevan

For Respondents in both cases: Mrs.Hema Muralikrishnan, Standing Counsel for R1 and R3

COMMON ORDER

The writ petitions have been filed seeking a direction to the first respondent to dispose of the petitioner's Stay Petition dated 24.02.2017 pending before the first respondent and forbear the first respondent from initiating coercive recovery actions against him for the assessment years 2012-13 and 2013-14.

2.Learned counsel appearing for the petitioner would submit that when the assessment order passed for the year 2013-14 directing the petitioner to pay a sum of Rs.8,39,47,520/-, the petitioner has paid Rs.95,28,165/- on 24.02.2017 and Rs.31,71,826/- on 31.10.2018. In the meanwhile, an Appeal along with Stay Petition filed by the petitioner on 24.02.2017 are pending. Without even disposing of the same, the respondents cannot proceed with the recovery order for the assessment years 2012-13 and 2013-14

3.On instructions, the learned Standing Counsel appearing for R1 and R3 would submit that a huge amount of Rs.7,00,00,000/- remains unpaid by the petitioner and in any event, the pending Stay Petition be looked into. Therefore, if sufficient time is granted, the said Stay Petition will be disposed of.

4.Considering the submission made by both sides, this Court, grants four weeks time to dispose of the above Stay Petition by the first respondent on merits. Till then, the respondents shall not proceed with the recovery proceedings.

5.With the above direction, the writ petitions stand disposed of. Consequently, connected W.M.Ps are closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.Deputy Commissioner of Income Tax,
Corporate Circle – 1(2),
121, Mahatma Gandhi Road,
Aayakar Bhavan-
Wanarpathy Block-6th Floor,
Chennai-600 034.

2.Assistant Commissioner of
Income Tax (OSD),
Corporate Range 1, Room No.603,
6th Floor, Wanarpathy Block,
121, Aayakar Bhavan,
Mahatma Gandhi Road,
Chennai-600 034.

+2 CCS to Mr.Srinath Sridevan, Advocate sr 9401, 9402.

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SP(06/02/2019)