IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 12.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.4071 of 2010
and
M.P.1 of 2010

M/s.The Madras Medical Mission,
4-A, Dr.J.Jayalalitha Nagaar,
Mogappair, Chennai - 600037.
Rep. by its Hon.Secretary Dr.K.Jacob ...Petitioner

Vs

The Commissioner of Income Tax,
Central Circle - III,
No.46, Mahatma Gandhi Road,
Chennai - 600034. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records in C.No. 80.G/2009-10/C.III dated 03.02.2010 read with the proceedings in C.No. 80.G/2007-08/C.III dated 21.07.2008 on the file of the respondent and quash the same.

For Petitioner : Mrs.Sree Lakshmivalli
for Mr.N.Muthukumar

For Respondent : Mr.ANR.Jaya Prathap, JSC

O R D E R

The notice dated 21.07.2008, which is under challenge in the present writ petition, is a Show Cause Notice calling upon the petitioner to show cause as to why the registration under Section 12(A)(a) of the Income Tax Act, 1961, should not be canceled.

2. The petitioner was granted time to file a written reply till 31.07.2008. Pursuant to the notice, the petitioner had given a representation dated 20.08.2008, seeking for various details and information, which according to the petitioner was the basis for which the Show Cause Notice was issued. Since such information was not furnished to the petitioner, the present writ petition has been filed.

3. In normal circumstances, a writ petition of this nature, challenging the Show Cause Notice, cannot be maintained, since

it would be incumbent on the part of the petitioner to only give a reply to the Show Cause Notice and await for the final orders. However, in the instant case, though the petitioner has sought for information way back in the year 2008, such a representation was not considered till the year 2010, which had prompted the petitioner to file the present writ petition. As such, it would be justifiable for this Court to interfere into the Show Cause Notice and grant further time for the respondent to act on such a request made by the petitioner pursuant to the Show Cause notice.

4. The learned Junior Standing Counsel appearing for the respondent submitted that if the details and information sought for by the petitioner touches upon confidential matters of investigation or the like, it may not be permissible under law for them to furnish such documents. Nevertheless, such information and documents which are permissible in law will be considered, if the petitioner approaches the respondent.

5. In the light of the above observations and submissions of the learned Junior Standing Counsel appearing for the respondent, the petitioner is granted liberty to file an additional reply to the Show Cause Notice dated 21.07.2008, seeking for details and information required by them and on receipt of such an information, the respondent shall consider the same on its own merits and take necessary action. Such an exercise shall be made within a period of 30 days from the date of receipt of such additional reply of the petitioner.

6. With the above observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

hvk

To

The Commissioner of Income Tax,
Central Circle - III,
No.46, Mahatma Gandhi Road,
Chennai – 600034.

+1cc to Mr.N.Muthukumar, Advocate sr.59424

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nr 04/09/2019