

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.09.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.3831 of 2013
and M.P. No.1 of 2013

M/s.OASYS CYBERNETICS PVT. LTD.,
Murugesu Naicker Complex 2nd floor,
99, Greaves Road, Chennai 600 006,
Rep by K.R.Ilangovan, Director.

(Cause-Title is amended as per the
order in WMP. No.26911 of 2019
dated 17.09.2019)

...Petitioner

Vs

1. The Commissioner of Income Tax (Appeals -V),
121 Mahatma Gandhi Road, Chennai 60 034.
2. The Deputy Commissioner of Income Tax,
Company Circle -V (I), 121 Mahatma Gandhi Road,
Chennai 600 034.
3. The Asst. Commissioner of Income Tax
Company Circle V(I), Room No.414,
Ayakar Bhavan, 121 Mahatma Gandhi Road,
Chennai 600 034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, to call for the records and quash the order dated 12.02.2013 on the file of the 3rd respondent and consequently forbear the 3rd respondent, Asst. Commissioner of Income Tax, Company Circle-V(i), Room No.414, Ayakar Bhavan, 121 Mahatma Gandhi Road, Chennai 600 034 from initiating coercive proceedings for recovery of the tax assessed for the assessment years 2005-2006, 2006-2007 and 2008-2009 till the disposal of the ITA bearing Ref.No.CIT (A) -V/ITA No.370/2008-2009 CIT (A)-V/ITA No.349/2010-2011 and CIT (A)-V/ITA No.350/2010-2011 pending on the file of the 1st respondent.

For Petitioner : Ms.Lakshmi Priya for
M/S.Gupta and Ravi

For Respondents : Mrs.Hema Muralikrishnan,
Senior Standing Counsel

O R D E R

The petitioner challenges an order dated 12.02.2013 rejecting the stay application filed by the petitioner for stay of recovery of demands arising out of orders of assessment passed in terms of the Income Tax Act 1961 (in short 'Act') for the years 2005-06, 2006-07 and 2008-09.

2. The petitioner has been granted an order of interim stay on 25.11.2013 upon condition that it deposit a sum of Rs.5,00,000/-. The Petitioner confirms that the aforesaid condition has been complied with.

3. Learned counsel also states that the orders of assessment have been challenged and are pending in appeal in ITA Nos.349/2010-11, 350/2010-11 and 370/2008-09 before the Commissioner of Income Tax (Appeals) (V) who is arrayed as the first respondent in this Writ Petition.

4. In the light of the aforesaid, it would suffice that the first respondent be directed to dispose the aforesaid Income Tax Appeals within a period of six (6) weeks from date of receipt of a copy of this order after hearing the petitioner and in accordance with law. The interim stay of recovery granted on 25.11.2013 will continue till disposal of the appeals as aforesaid.

5. This writ petition is disposed in the aforesaid terms. Consequently, connected miscellaneous petition is also closed. No costs.

सत्यमेव जयते Sd/-

Assistant Registrar(CS IV)

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Sub Assistant Registrar

rkp

To

1. The Commissioner of Income Tax (Appeals -V),
121 Mahatma Gandhi Road, Chennai 60 034.

2. The Deputy Commissioner of Income Tax,
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Chennai 600 034.

3. The Asst. Commissioner of Income Tax
Company Circle V(I), Room No.414,
Ayakar Bhavan, 121 Mahatma Gandhi Road,
Chennai 600 034.

+lcc to M/S.Gupta and Ravi, Advocate, S.R.No.79995

+lcc to Mrs.Hema Muralikrishnan,, Advocate, S.R.No.79908

W.P.No.3831 of 2013
and M.P.No.1 of 2013

SJ(CO)
CS/29/11/2019



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