IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Civil Appellate Jurisdiction)

Monday, the Fifteenth day of April Two Thousand Nineteen

PRESENT

THE HON`BLE DR JUSTICE VINEET KOTHARI

and

THE HON`BLE MR JUSTICE C.V. KARTHIKEYAN

CMP.NOS.7049, 9519, 9523, 9525, 9526 AND 9530 OF 2019

IN TCA.NOS.74 TO 79 OF 2018

M/S.RAMANAIDU CHARITABLE TRUST [PETITIONER IN ALL THE PETITIONS]
NO.15, A BLOCK PRINCE VILLA
RAJAMANAR STREET, T.NAGAR,
CHENNAI 600 017.

Vs

THE INCOME TAX OFFICER, [RESPONDENT IN ALL THE PETITIONS]
THE ITO (EXEMPTIONS), WARD - 4,
AYAKAR BHAVAN, ANNEXE BUILDING,
3RD FLOOR , 121, M.G.ROAD,
NUNGAMBAKKAM, CHENNAI - 600 034.

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased

to grant stay of the operation of the impugned order dated 28/04/2017 passed by the learned Tribunal in ITA.Nos.917/ to 922/Mds/2015 and Co.Nos.55 to 58/Mds/2015 till the disposal of the Tax Cases (Appeal) (in CMP.7049/19) in TCA.No.74/18

(ii) to grant stay of operation of the impugned order dt.28.04.2017 passed by the Learned Tribunal in ITA Nos.918/Mds/2015 and Co Nos.55 to 58/Mds/2015 till the disposal of the tax cases appeals with regard to the Assessment Years 2005-06 to 2010-11 (in CMP.9519/19) in TCA.No.75/18

(iii) to grant stay of operation of the impugned order dt.28.04.2017 passed by the Learned Tribunal in ITA Nos.919/Mds/2015 and Co Nos.55 to 58/Mds/2015 till the disposal of the tax cases appeals with regard to the Assessment Years 2005-06 to 2010-11 (in CMP.9523/19) in TCA.No.76/18

(iv) to grant stay of operation of the impugned order dt.28.04.2017 passed by the Learned Tribunal in ITA Nos.920/Mds/2015 and Co Nos.55 to 58/Mds/2015 till the disposal of the tax cases appeals with regard to the Assessment Years 2005-06 to 2010-11 (in CMP.No.9525/19) in TCA.No.77/18

(v) to disposal of the TC (Appeals) this Honble Court may be pleased to grant stay of operation of the impugned order dated 28.04.2017 passed by the Learned Tribunal in ITA Nos. 921/Mds/2015 ad CO Nos. 55 to 58/Mds/2015 till the disposal of the Tax Cases Appeals (in CMP.9526/19) in TCA.No.78/18

(vi) to disposal of the TC (Appeals) this Honble Court may be pleased to grant stay of operation of the impugned order dated 28.04.2017 passed by the Learned Tribunal in ITA Nos. 922/Mds/2015 ad CO Nos. 55 to 58/Mds/2015 (in CMP.9530/19) in TCA.No.79/18 respectively.

Order : These petitions coming on for orders upon perusing the petitions and the respective affidavits filed in support thereof and upon hearing the arguments of DR.C.P.RAMASAMY for M/S.M.MURALEEDHARA REDDY, Advocate for the petitioner in all the petitions and of MR.J.NARAYANASWAMY, Senior Standing Counsel on behalf of the respondent in all the petitions the court made the following order:-

Heard the learned counsel appearing for the Petitioner-Assessee, Dr.C.P.Ramasamy and Mr.J.Narayanaswamy, learned Senior Standing Counsel, who accepts notice on behalf of the Revenue on the Stay Petitions.

2. The learned counsel appearing for the Petitioner-Assessee submitted that most of the demands raised by the Respondent-Departmental Authorities stand paid by the Assessee.

3. However, the learned Senior Standing Counsel appearing for the Revenue, upon instructions, submitted that a demand of Rs.2.49 Crores is still outstanding to be recovered, in respect of Assessment Years 2005-2006 to 2010-201, from the Assessee.

4. The learned counsel for the Petitioner-Assessee submits that subject to verification of the payments so far made by the Assessee, the Assessee would deposit the whole of the remaining amount of the

disputed demand made by the Respondent-Department and therefore interim stay may be granted.

5. The said process of verification of the payments so far made and deposit of outstanding, if any, shall be completed within a period of 3 months from today. In this regard, an Authorised Representative of the Assessee will appear before the Commissioner of Income Tax (Exemptions) Chennai in the first instance on 2nd May 2019, alongwith complete evidence and documents of the payments so far made by the Assessee to undertake the said verification exercise and payment of remaining due by the Assessee.

6. It is further directed that subject to the above exercise by the Petitioner-Assessee, the other penalty proceedings, etc. for the Assessment Years in question will remain subject to the final decision in the present Appeals. The learned counsel for the Respondent-Revenue Department also submits that the prosecution of the Trustees shall not be pursued, without the specific leave of this court in these Appeals.

With the above observation, the petitions praying for grant of stay are disposed of.

-sd/-
15/04/2019
/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

THE INCOME TAX APPELLATE
TRIBUNAL, CHENNAI, C BENCH.

C.C. to M/S.M.MURALEEDHARA REDDY Advocate on payment of necessary charges

The Government Advocate, High Court, Madras - 104.

Order

in

CMP.NOS.7049, 9519, 9523, 9525, 9526 AND 9530 OF 2019

IN TCA.NOS.74 TO 79 OF 2018

Date :15/04/2019

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SDR 23.04.2019