IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2019

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THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition No.10019 of 2019
& WMP.No.10590 of 2019

Jayanthi Seeman .. Petitioner

vs.

1.The Principal Commissioner of Income Tax-1,
Ayakar Bhavan
121, Mahatma Gandhi Road
Chennai-600034

2.The Income Tax Officer
Non Corp, Ward 1(2)
Room No.306, III Floor
New Block Ayakar Bhavan
121, Mahatma Gandhi Road
Chennai-600034 .. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records relating to the order in C.C.No.233/STAY/PCIT-1/2016-17 dated 22.03.2019 issued by the 1st respondent and to quash the same and consequently direct the respondent no.1 to allow the stay petitions filed by the petitioner datd 11.03.2019 as prayed.

For Petitioner : Mr.Y.Prakash

O R D E R

The assessee had approached this Court earlier in W.P.No.30094, 30098, 30104 & 30110 of 2018, challenging recovery proceedings initiated by the Income Tax Department, pursuant to an assessment made under the provisions of the Income Tax Act, 1961 (in short the 'Act') for assessment years 2010-11, 2011-12, 2012-13 & 2013-14.

2. An order was passed by this Court on 21.02.219 setting aside the order dated 11.10.2018 as being mechanical and passed without application of mind. The petitioner was directed to appear before the Principal Commissioner of Income Tax on a day fixed by the Court along with stay petition covering the three aspects of prima facie case, financial stringency and balance of

payment and the Principal Commissioner was directed to pass appropriate orders in accordance with law within a period of two weeks from the date of completion of personal hearing.

3. It appears that pursuant to order dated 21.02.2019, the assesssee has filed a stay application on 11.03.2019 for consideration of the aspects of the prima facie case, financial stringency and balance of convenience and the respondent passed the impugned order dated 22.03.2019.

4. A perusal of the order reveals that the respondent has sought a report from the Assessing Officer since the petitioner has filed certain additional evidences at the stage of stay application before the Officer in order to determine the question prima facie case. Thereafter, the Commissioner has passed a speaking order directing the assessee to pay 20% of the outstanding payment on or before 20.03.2019.

5. I am of the view that no interference is called for in the present case and no grounds have been made raised warranting any interference whatsoever. This writ petition is thus dismissed. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(Insp.cell)

//True copy//

Sub Assistant Registrar

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To
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Chennai-600034

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New Block Ayakar Bhavan
121, Mahatma Gandhi Road
Chennai-600034

+1cc to Mr.Y.Prakash, Advocate SR.No.42136

+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.41836

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RD(CO)
GMY(19/06/2019)