IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition Nos.10778 & 10783 of 2019
& W.M.P.Nos.11251 & 11254 of 2019

M/s. Solar Winds India Pvt. ltd.,
Represented by its Director, Mr. Soy Joseph,
S/o. K.K.Joseph, Age 50 years,
No.16 3rd Floor, RMS Apartments,
12 Gopalkrishna Street, Pondy Bazar,
T.Nagar, Chennai 600 017

.. Petitioner in both W.Ps.

vs.

1. The Principal Commissioner of Income-Tax - 6,
   602, 6th Floor, Wanparthy Block,
   Aayakar Bhawan, 121 M.G.Road,
   Nungambakkam, Chennai 600 034
2. The Assistant Commissioner of Income-Tax,
   Corporate Cirlce - 6 (2), Room No.705,
   7th Floor, Vanaparathy Block, 121 M.G.Road,
   Nungambakkam, Chennai 600 034
3. The Commissioner of Income - Tax (Appeals) - 15,
   Main Building, Aayakar Bhavan, 121 M.G.Road,
   Nungambakkam, Chennai 600 034

.. Respondent in both W.Ps.

Prayer in W.P.No.10778 of 2019:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certioarified Mandamus to call for the records of the first respondent, quash the impugned order bearing No.PCIT-6/ITO (HQ)/STAY/6102/2018-19, dated 30.03.2019 for the assessment year 2016-17, direct the second respondent not to enforce the arrears of demand against the petitioner pending disposal of the appeal before the third respondent.

Prayer in W.P.No.10783 of 2019:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certioari to call for the records of the second respondent and to quash the impugned notice bearing PAN AACCT4499H, dated 01.04.2019.

For Petitioner in both W.Ps. : Mr. R.Sandeep Bagmar
For Respondents in both W.Ps.: Mr.A.P.Srinivas,
Sr. Standing Counsel.

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C O M M O N O R D E R

Mr.A.P.Srinivas, learned Senior Standing Counsel takes notice for the respondents, in both writ petitions. These

writ petitions are taken up for final disposal, by express consent of both the learned counsel, at the admission stage itself.

2. There is no flaw in the impugned order dated 30.03.2019 passed by the first respondent rejecting the application for stay on the ground that the person who appeared before him did not have proper authority from the petitioner to do so.

3. The only request of Mr. R.Sandeep Bagmar, learned counsel for the petitioner in both the writ petitions is that a second innings be granted and the petitioner permitted to appear before the first respondent and pursue the stay application de novo.

4. Mr. A.P.Srinivas, learned Senior Standing Counsel, has no objection in regard to the request made.

5. Accordingly, the Principal Commissioner of Income Tax - 6, who is arrayed as the first respondent will hear the stay petition and pass orders on merits and in accordance with law if representation is made on behalf of the petitioner, by authorised personnel. Let notice be issued by the first respondent, fixing the date of hearing for hearing of the application.

6. These writ petitions are disposed of as above. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

srk

To

1. The Principal Commissioner of Income-Tax - 6,
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   Aayakar Bhawan, 121 M.G.Road,
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   Main Building, Aayakar Bhavan, 121 M.G.Road,
   Nungambakkam, Chennai 600 034

+1cc to Mr. R.Sandeep Bagmar, Advocate SR.No. 34428
+1cc to Mr.A.P.Srinivas, , Advocate SR.No. 34950

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A.SK(10/06/2019)