

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.No.34970 of 2019
and WMP.No.35759 of 2019

C.Vijayabaskar

.. Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Central Circle 2(1), No.46, M G Road,
Nungambakkam, Chennai-600 034. TN

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, to direct the Respondent to permit the Petitioners' through his Authorized Representative to exercise the right of cross examination of the Respondent's Seven Witnesses as specified in Schedule-A and to afford proper and adequate final opportunity to the Petitioner before making any Assessment Order in the pending Proceedings u/s 153 A in accordance with principles of natural justice.

SCHEDULE-A

i	Shri J.Sekar Reddy-SRS Mining
ii	Shri Srinivasulu-SRS Mining
iii	Shri Madhav Rao
iv	Shri Mohammed Abdullah
v	The Engineer Incharge in M/s.Gridline Surveys and Geospatial Pvt. Ltd
vi	Shri R.Gopalakrishnan-DVO-I
vii	Shri R.Venkatesan

For Petitioner : Mr.Nithyaesh Natraj

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

O R D E R

Written instructions dated 19.12.2019 are circulated today by the revenue counsel, in regard to the opportunity for cross examination sought of the following seven persons:

- i. J.Sekar Reddy - SRS Mining,
- ii. Srinivasulu - SRS Mining,
- iii. Madhav Rao,
- iv. Mohammed Abdullah,
- v. The Engineer in charge in M/s.Gridline Surveys and Geospatial Pvt Ltd,
- vi. R.Gopalakrishnan - DVO I,
- vii. R.Venkatesan.

2.As far as the following four persons: i.e.,
i. Srinivasulu - SRS Mining,
ii. Mohammed Abdullah,
iii. The Engineer in charge in M/s.Gridline Surveys and Geospatial Pvt Ltd (drone survey),
iv. R.Gopalakrishnan - DVO I (drone survey report),
are concerned, admittedly opportunity for cross examination has been extended. Learned counsel for the petitioner thus does not pursue the cause of action as far as these individuals are concerned.

3.As regards (i) Sekar Reddy (ii) Madhav Rao and (iii) R.Venkatesan, the Deputy Commissioner of Income Tax has categorically stated that no examination has taken place nor any statements recorded, either in the search or in the assessment proceedings and hence there is no scope for cross-examination. This is recorded.

4.Learned Senior Standing Counsel for the respondent also states on instructions, that any documents yet to be supplied as per pending requests of the petitioner, will be furnished to the petitioner immediately. This is also recorded.

5.This writ petition is closed as above. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar(CS VII)

True Copy

Sub-Assistant Registrar

To

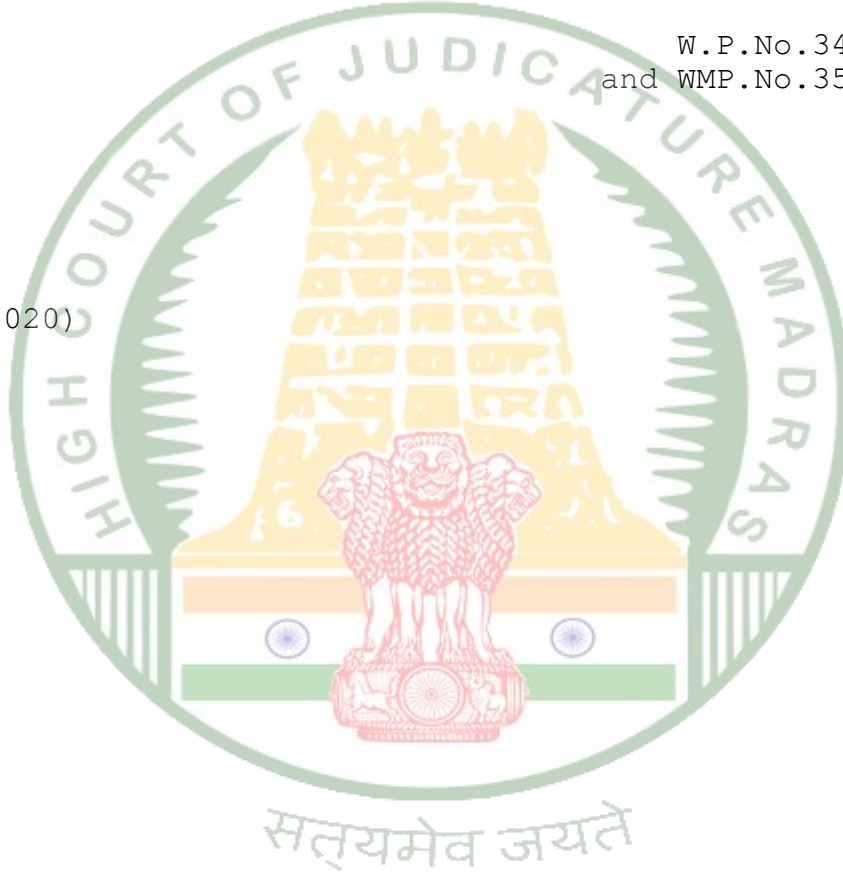
The Deputy Commissioner of Income Tax,
Central Circle 2(1), No.46, M G Road,
Nungambakkam, Chennai-600 034. TN

+1 CC to Mr.A.P.Srinivas, Advocate sr 106471.

+2 Ccs to Mr. Nithyaesh Vaibhav, Advocate sr 106172.

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VBA (CO)
SP (04/02/2020)



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