IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 03.01.2019
CORAM
THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.34337 of 2018
and
W.M.P.No.39915 of 2018

Shri.Mahalingam Karthikeyan
No.175/50, Prop. Sun Yarn
Kongu Main Road
Tirupur - 641 607. ... Petitioner

vs.

Income Tax Officer
Government of India
Office of the Income Tax Officer
Ward-1(3), No.121, Adams Building,
First Floor, 60 Feet Road,
Tiruppur-641 602. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to grant six months time for furnishing the documents for the assessment year 2016-2017.

For Petitioner : Mr.R.Karunagaran
For Respondent : Mr.ANR.Jaya Prathap standing counsel

O R D E R

Mr.ANR.Jaya Prathap, learned standing counsel takes notice for the respondent. By consent of the parties, this main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner seeks for a direction to the respondent to grant six months time for furnishing the documents relating to assessment year 2016-2017.

3. Heard both sides.

4. It is seen that the respondent/Assessing Officer issued a notice dated 03.12.2018, calling upon the petitioner to furnish certain details and documents for the purpose of completing the assessment in respect of assessment year 2016-2017. The petitioner by way of their letter dated 06.12.2018, sought three months time for furnishing those documents along with their reply on the reason that their bank has shifted their business

place and that the Commercial Tax Department has not furnished certain documents to the petitioner so far. It is also stated in the said letter that they are collecting some documents from the Establishment, in which, the petitioner has made the transactions and therefore, the petitioner sought for three months time.

5. The learned standing counsel for the respondent submitted that even according to the petitioner, they requested only three months time through their letter dated 06.12.2018 and therefore, there is no justification in seeking six months time by filing the present writ petition.

6. Considering the above stated facts and circumstances and considering the reasons stated in the letter dated 06.12.2018, the petitioner is directed to furnish the reply along with necessary documents in respect of the assessment year 2016-2017 before the respondent/Assessing Officer on or before 15.02.2019. If no reply along with necessary documents are filed within the time stipulated herein, it is open to the Assessing Officer to proceed with the assessment in accordance with law. It is made clear that no further time will be granted to the petitioner in any event.

7. With the above direction and observation, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

mk
To

Income Tax Officer
Government of India
Office of the Income Tax Officer
Ward-1(3), No.121, Adams Building,
First Floor, 60 Feet Road, Tiruppur-641 602.

+1 cc to Mr.R.Karunagaran, Advocate SR.No.465
+1 cc to Mr.A.P.Srinivas, Advocate SR.No.623

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CSL/04.01.2019