



**BEFORE THE MADURAI BENCH OF THE MADRAS HIGH COURT**

**DATED : 22.08.2019**

**CORAM:**

**WEB COPY**

**THE HONOURABLE Dr. JUSTICE VINEET KOTHARI  
AND**

**THE HONOURABLE Mr. JUSTICE S.M.SUBRAMANIAM**

**W.A. (MD) No.583 of 2012**

**and**

**M.P. (MD) Nos.1 & 2 of 2012**

1.A.Jebasundari  
2.K.Joseph Packiaraj  
3.K.Francis Ignatius Roche  
4.K.James Baskar  
5.K.Peter Jeyakumar ... Appellants/Petitioners/Petitioners

**Vs.**

1.The Commissioner of Income Tax,  
No.2, V.P.Rathinasamy Nadar Road,  
Bibikulam,  
Madurai 625 002.

2.The Income Tax Officer,  
Ward I /II / TIN,  
Tuticorin.

3.The Tax Recovery Officer,  
O/o the Tax Recovery Office,  
6T, North Cotton Road,  
Tuticorin 628 001.

... Respondents/Respondents/Respondents

**PRAYER:** Appeal filed under Clause 15 of Letters Patent Act, against non granting of interim order in M.P.No.2 of 2012 in W.P.No.11184 of 2012 on 14.08.2012 by the learned Single Judge of this Court.

**Prayer M.P.No.2 of 2012 in W.P.No.11184 of 2012:**

To pass an order of Interim Stay of all other further proceedings in TR.No.27011 to 27020/TRO/TTN/11-12 dated of the 3<sup>rd</sup> Respondent.

**Prayer in WP(MD). 11184/ 2012 :**

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, call for the records relating to the proceedings in TR. No.27011 to 27020/TRO/TTN/11-12 dated



16.07.2012 of the 3rd Respondent and quash the same and direct the 1st respondent to dispose the application of the Petitioners Under Section 154 of Income Tax Act and applications for interest waiver levied under Sections 139(8), 217, 220(2) of the Income Tax Act pending on his file.

WEB COPY

For Appellant :: Mr.AN.Ramanathan  
For Respondents :: Mrs.Srimathy, Spl.G.P.

### **JUDGEMENT**

**(Judgement of the Court was delivered by Dr.VINEET KOTHARI,J.)**

This Writ Appeal was filed by the appellants / Assessee aggrieved by the non-grant of interim stay order in M.P.No.2 of 2012 in W.P.No.11184 of 2012 by the Learned Single Judge on 14.08.2012 and the Learned Single Judge only issued the notice to the respondents in the Writ Petition filed by the appellants / petitioners.

2.However, during the pendency of this Writ Appeal, a Coordinate Bench of this Court vide interim order dated 17.08.2012 granted an interim relief to the appellants / Assessee subject to the condition that the appellants shall deposit a further sum of Rs.15 lakhs before the respondents within a period of two weeks from that day.

3.Mrs.Srimathy, learned Special Government Pleader for the respondents / Income Tax Department as well as Mr.AN.Ramanathan, learned counsel for the appellants submitted before us that the appellants / Assessee has not only deposited the said sum of Rs.15 lakhs but also the entire demand of the Income Tax to the respondents and the appellants presently seek only waiver of the interest.

4.The learned counsel for the appellants further submitted that the Writ petition itself is coming up for final hearing before the Learned Single Judge today.

5.In these circumstances, we are not inclined to pass any further order in the present Writ Appeal. However, liberty is granted to the appellants / Assessee to pursue the said Writ Petition before the Learned Single Judge. The present Writ Appeal is disposed of.

6.We direct that the conditional interim order granted by the Coordinate Bench on 17.08.2012 shall continue till the disposal of the Writ petition by the Learned Single Judge. Consequently, connected M.Ps.are closed. No costs.

Sd/-



// True Copy //

Sub Assistant Registrar  
(CS )

WEB COPY

To

1.The Commissioner of Income Tax,  
No.2, V.P.Rathinasamy Nadar Road,  
Bibikulam,  
Madurai 625 002.

2.The Income Tax Officer,  
Ward I /II / TIN,  
Tuticorin.

3.The Tax Recovery Officer,  
O/o the Tax Recovery Office,  
6T, North Cotton Road,  
Tuticorin 628 001.

Copy to: The Section Officer,  
Writ Section,  
Madurai Bench of Madras High court, Madurai

+1 CC to Mr.AN .RAMANATHAN, Advocate ( SR-83256[F] dated  
26/08/2019 )

+1 CC to SPL GP ( SR-83346[F] dated 26/08/2019 )

+1 CC to M/s.S. SRI MATHY, Advocate ( SR-83288[F] dated 26/08/2019  
)

**W.A. (MD) No.583 of 2012**  
**22.08.2019**

**nbj**

MK (05.09.2019) 3P 8C