BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 05.03.2019
CORAM:
THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE
W.P.(MD)No.15881 of 2015
and
MP.(MD)Nos.1 and 2 of 2015

N.Karuppusamy ... Petitioner

Vs

1.The Income Tax Officer,
Office of the Income Tax Officer,
Ward-I, No.16A, Chinandan Koil Road,
Karur.

2.The Commissioner of Income Tax (Appeals)-I, Trichy
Office of the Commissioner of Income Tax (Appeals)-I, Trichy,
No.44, Williams Road, Cantonment,
Tiruchirapalli. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order in PAN : BEDPK0030G dated 21.05.2015 passed by the 1st respondent and consequential recovery proceedings initiated against the petitioner for PAN: BEDPK0030G vide notice u/s. 226(3) dated 05.06.2015 and letter by the 1st Respondent dated 17.08.2015 for PAN: BEDPK0030G and quash the same as arbitrary and direct the 2nd respondent to dispose the appeal in ITA No. 75/2015-16 filed by the petitioner , within the time framed by this Court.

For Petitioner : Mr.K.Ravi
For Respondents : Mr.N.Dilipkumar

ORDER

It is represented by the learned counsel for the petitioner that subsequent to filing of this Writ Petition, an appeal was filed against the assessment order, which was disposed of by the Commissioner of Income Tax (Appeals) on 20.07.2018. It is also further submitted that aggrieved by the order passed by the Commissioner of Income Tax (Appeals), an appeal has also been preferred before the Income Tax Appellate Tribunal in ITA No.2400 of 2018/CHNY, which is now pending before the Tribunal. The learned counsel for the petitioner further submitted that this Court by its interim order dated 03.09.2015 in W.M.P.(MD)No.1 of 2015 in WP.(MD) No.15881 of 2015 directed the parties to maintain status-quo.

2.The learned counsel for the petitioner has now made an endorsement in the Court bundle to that effect that the Writ Petition has now become infructuous, in view of the disposal of the appeal by the commissioner of Income Tax (Appeals) and the pendency of the appeal filed by the petitioner before the Income Tax Appellate Tribunal. But at the same time, he sought for extension of the status-quo granted by this Court by its earlier interim order dated 03.09.2015 in M.P.(MD)No.1 of 2015 for a limited period of two weeks to enable him to approach the Income Tax Appellate Tribunal for stay. Acceding to his request, this Court disposes of the Writ Petition as infructuous. However, this Court grants stay of recovery of the demand made by the respondent only for a limited period of two weeks from this day. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar

To

1.The Income Tax Officer,
Office of the Income Tax Officer,
Ward-I, No.16A, Chinandan Koil Road,
Karur.

2.The Commissioner of Income Tax (Appeals)-I, Trichy
Office of the Commissioner of Income Tax (Appeals)-I, Trichy,
No.44, Williams Road, Cantonment,
Tiruchirapalli.

+1cc to Mr.N.Dilipkumar, Advocate, SR.No.51863

W.P.(MD)No.15881 of 2015
and
MP.(MD)Nos.1 and 2 of 2015
05.03.2019

SP/19.03.2019/ 2P/4C