



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.04.2019

CORAM:

THE HONOURABLE MR.JUSTICE **N.KIRUBAKARAN**
and
THE HONOURABLE MR.JUSTICE **S.S.SUNDAR**

W.A(MD)No.1244 of 2017
and
C.M.P.(MD)No.8684 of 2017

M/s.Sri Lakshmi Hotel Private Limited,
represented by its Managing Director,
V.S.Palanivel. ... Appellant/Petitioner
Vs.

1.The Tax Recovery Officer-I,
Office of the Income Tax Recovery Office,
Range-2,
No.44, Williams Road, Cantonment,
Trichy -1.

2.The Commissioner of Income Tax (Appeals),
No.44, Williams Road, Cantonment,
Trichy -1. ... Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of the Letter Patent to set aside the order of this Court in W.P.(MD)No.12887 of 2017, dated 12.07.2017.

Prayer in WP(MD). 12887/ 2017 :

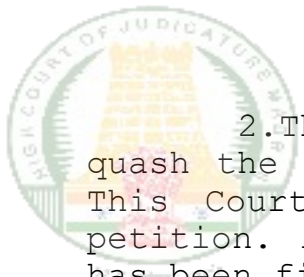
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus to call for the records pertaining to the demand notice in C.No.11/2017-18/AAACS8818B dated 12.06.2017 on the file of the 1st respondent and quash as arbitrary and illegal and direct the respondents not to demand any amount from the petitioner on the basis of the said demand notice.

For Appellant :Mr.V.Ilanchezian
For Respondents :Mr.N.Dilipkumar

JUDGMENT

(Judgment of the Court was delivered by **S.S.SUNDAR, J.**)

This writ appeal is directed against the order of this Court in W.P.(MD)No.12887 of 2017, dated 12.07.2017.



2.The appellant herein has filed W.P.(MD)No.12887 of 2017 to quash the demand notice of the first respondent, dated 12.06.2017. This Court, by order dated 12.07.2017, dismissed the said writ petition. Aggrieved against the said order, the above writ appeal has been filed by the writ petitioner raising various grounds.

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3.Today, when the matter is taken up for hearing, the learned Counsel for the appellant limited his prayer before this Court to permit the appellant to make payment, as per the demand notice in 18 equal monthly instalments.

4.The learned Counsel for the respondent, though, have raised some objections, ultimately, taking into account the interest of revenue and peculiar circumstances, agreed for remittance of tax in 18 instalments.

5.In the result, the writ appeal is dismissed. However, the appellant is permitted to pay a sum of Rs.2,10,37,021/- with accrued interest in 18 equal monthly instalments commencing from May'2019. The 1st instalment shall be paid on or before 10th May'2019 and the remaining instalments also should be paid before the 6th day of every succeeding months thereafter. It is made clear that in case of default, the entire money is liable to be recovered by issuing fresh auction notice. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (cs-III)

// True Copy //

Sub Assistant Registrar(CS)

+1cc to Mr. ,Advocate, SR

+1cc to Mr.V.Ilanchezian, Advocate, SR.No.60267

+1cc to Mr.N.Dilipkumar, Advocate, SR.No.60533

W.A(MD)No.1244 of 2017

10.04.2019

SP/26.04.2019/2P/3C