



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.08.2019

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**THE HONOURABLE DR.JUSTICE ANITA SUMANTH**

**W.P(MD)No.5564 of 2017**  
**and W.M.P(MD) Nos.4447 and 6689 of 2017**

N.Jegatheesan

... Petitioner

Vs.

1.The Commissioner of  
Income Tax (Appeals),  
Madurai.

2.The Income Tax Officer,  
Non-Corporate Ward-2(3),  
V.P.Rathinasamy Nadar Road,  
Madurai - 625 002.

... Respondents

PRYAER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of the second respondent relating to the order bearing No.PAN:ADWPJ 3312K/NCW2(3)/mdu dated 20.03.2017 and to quash the same with consequential direction to the second respondent to act in terms of order calling for remand report passed by the first respondent on 13.02.2017 vide ITA No. 0173/2014-2015 within the time stipulated by him.

For Petitioner : Mr.Babu Rajendran

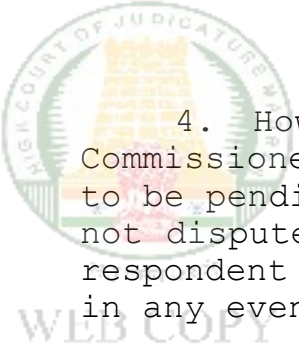
For Respondents : Mrs.S.Srimathy  
Special Government Pleader

### **ORDER**

The petitioner challenges order dated 22.03.2017 directing the assessee/petitioner to remit 15% of the disputed demand upon condition of which stay of collection of the remaining demand would be considered by the respondent Officer.

2. It transpires that during the pendency of the writ petition, 15% of the disputed demand has been realized on 04.03.2017 and thereafter on 24.03.2019, attachments were lifted and bank accounts released. This is clear from the synopsis of dates and events filed by the Standing Counsel for the Income Department dated 24.03.2017.

3. In the above circumstances,, nothing survives as far as this writ petition is concerned.



4. However, the appeal filed by the petitioner before the Commissioner of Income Tax (Appeals) in ITA No. 173/14-15 is stated to be pending since 2014 and learned Special Government Pleader does not dispute this position. Thus, a direction is issued to the first respondent to dispose ITA No.173/14-15 as expeditiously possible and in any event, within a period of six weeks from today.

5. In fine, this writ petition is disposed with no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(Crl. Side)

/TRUE COPY/

Sub Assistant Registrar

To

1.The Commissioner of  
Income Tax (Appeals),  
Madurai.

2.The Income Tax Officer,  
Non-Corporate Ward-2(3),  
V.P.Rathinasamy Nadar Road,  
Madurai - 625 002.

+1 CC to M/s.BABU.RAJENDRAN, Advocate ( SR-79877[F] dated 06/08/2019 )

+1 CC to M/s.S.SRIMATHY, Advocate ( SR-80236[F] dated 07/08/2019 )

**W.P(MD)No.5564 of 2017**  
**and W.M.P(MD) Nos.4447 and 6689 of 2017**  
**06.08.2019**

cm

JM/17.09.2019/2P/5C