BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.08.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)No.22038 of 2017
and
W.M.P(MD)No.18337 of 2017

K.Parvathy ... Petitioner

Vs.

The Deputy Commissioner of Income-Tax,
O/o.The Deputy Commissioner of Income-Tax,
No.44, Williams Road,
Cantonment,
Tiruchirappalli,
Tiruchirappalli District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, calling for the records of the respondent herein in respect of the impugned order Pan No.AHHPP2093E, dated 08.12.2016, quash the same and consequently direct the respondent to waive the interest amount levied.

For Petitioner : Mr.V.S.Jeyakumar
For Respondent : Mr.N.Dilip Kumar

ORDER

The petitioner has challenged an order of assessment passed under Section 143(3) of the Income Tax Act, 1961 (in short 'Act'), dated 08.12.2016.

2.Admittedly, the petitioner has, even prior to approaching this Court by way of the present Writ Petition, filed an appeal before the Commissioner of Income Tax (Appeals) on 19.01.2017 challenging the impugned order of assessment. The appeal is yet pending.

3.In these circumstances, I am of the view that it would be appropriate for the petitioner to pursue the disposal of the appeal. Needless to say and as fairly accepted by Mr.N.Dilip Kumar, learned counsel for the respondent, the petitioner is at liberty to agitate all legal issues that arise from the order of assessment in appeal and for this purpose, permitted to raise additional grounds of appeal.

4.Learned counsel for the petitioner states that 15% of the disputed demand has been paid and requests that the attachment of the Bank account be directed to be lifted.

5.Seeing as the Commissioner of Income Tax (Appeals) is seized of the appeal and is also empowered to consider and grant suitable interim orders, pending appeal, it would suffice that the petitioner be granted liberty to move the Commissioner of Income Tax (Appeals) for appropriate orders for lifting of attachment upon its bank accounts. Such request, if made, shall be considered by the Commissioner of Income Tax (Appeals) expeditiously, preferably within a period of two weeks from the date of receipt of such request, after hearing the petitioner and in accordance with law.

6.This Writ Petition is disposed of in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(Records)

// True Copy //

Sub Assistant Registrar(CS)

ps

To
The Deputy Commissioner of Income-Tax,
O/o.The Deputy Commissioner of Income-Tax,
No.44, Williams Road,
Cantonment,
Tiruchirappalli,
Tiruchirappalli District.

+1CC TO MR.N.DILIP KUMAR, Advocate Sr. No.82625

W.P(MD)No.22038 of 2017
20.08.2019

DB(CO)
TR (22.08.2019) 2P 3C