IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2020

CORAM :

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN
and
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

W.P.Nos.1140, 1144 & 1147 of 2020
and
W.M.P.Nos.1391, 1393 & 1396 of 2020

G.K.Reddy,
T.27, 12th Street,
Anna Nagar, Chennai 600 040. ... Petitioner
(in all the petitions)

Vs.

1.The Registrar,
Income Tax Appellate Tribunal (Bench B)
Rajaji Bhavan, Chennai.

2.The Deputy Commissioner of Income Tax,
Corporate Circle 2(1),
Chennai. ... Respondents
(in all the petitions)

PRAYER in W.P.No.1140 of 2020 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in stay petition No.328/Chny/2019 in ITA.No.3352/Chny/2019 dated 03.01.2020 for the assessment year 2007-2008 on the file of the 1st respondent and quash the same.

PRAYER in W.P.No.1144 of 2020 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in stay petition No.330/Chny/2019 in ITA.No.3355/Chny/2019 dated 03.01.2020 for the assessment year 2013-2014 on the file of the 1st respondent and quash the same.

PRAYER in W.P.No.1147 of 2020 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in stay petition No.329/Chny/2019 in ITA.No.3353/Chny/2019 dated 03.01.2020 for the assessment year 2008-2009 on the file of the 1st respondent and quash the same.

For Petitioner :Mr.M.Vijaya Kumar
(in all the petitions)

For Respondents :Mr.Prabhu Mukunth Arunkumar
(in all the petitions)

C O M M O N O R D E R
(Judgment of the Court was delivered by N.KIRUBAKARAN, J)

The Writ Petitions have been filed against the order of the Tribunal, dismissing the stay petitions filed by the petitioner, for not paying a sum of Rs.40,00,000/- for granting of stay by the Tribunal.

2.The assessee has filed returns and assessment orders have been passed, against which the appeals have been preferred by the Assessee before the Commissioner of Income Tax along with delay. However, the petitioner failed to appear before the Commissioner of Income Tax and therefore, the Appeals have been dismissed. Against the said dismissal order, the Appeals have been filed before the Income Tax Appellate Tribunal. In the said appeals, stay petitions have been filed, seeking stay of the demand with interest. The stay petitions have been dismissed, against which only the present Writ Petitions have been filed.

3.Heard Mr.M.Vijaya Kumar, learned counsel appearing on behalf of the petitioner and Mr.Prabhu Mukunth Arunkumar, learned counsel appearing on behalf of the respondents.

4.It is evident from the records that eventhough the petitioner has been shown leniency, direction given by the Tribunal to deposit a sum of Rs.40,00,000/- in three installments, the petitioner did not intend to comply with it. Therefore, the stay petitions were dismissed.

5.Mr.M.Vijaya Kumar, learned counsel appearing on behalf of the petitioner has sustained loss in all his business and not in a position to pay the amount as directed by the Tribunal. Mr.Prabhu Mukunth Arunkumar, learned counsel appearing on behalf of the respondents would submit that merely because the petitioner sustained loss, it cannot be a ground for non-payment of the amount.

6.Taking into consideration the financial crunch faced by the petitioner, it is appropriate to direct the petitioner to pay a sum of Rs.25,00,000/- in three installments viz., Rs.10,00,000/- on or before 28.02.2020, Rs.7,50,000/- on or before 31.03.2020 and Rs.7,50,000/- on or before 30.04.2020. On such payment, the stay petitions filed by the petitioner before the Tribunal shall stand allowed and the stay will be in force till the disposal of the appeals.

7.These Writ Petitions are disposed of with the above terms. No costs. Consequently, connected Miscellaneous Petitions are also closed.

Sd/-
Assistant Registrar

//True Copy//
Sub Assistant Registrar

sai

To
1.The Registrar,
Income Tax Appellate Tribunal (Bench B)
Rajaji Bhavan,
Chennai.

2.The Deputy Commissioner of Income Tax,
Corporate Circle 2(1),
Chennai.

+1cc to Mr.M.Vijayakumar, Advocate SR.6996
+1cc to M/s.Hema Muralikrishnan, Advocate SR.6775

W.P.Nos.1140, 1144 & 1147 of 2020

RJI(CO)
CB(11/03/2020)