IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.Nos.1666, 1672, 1675, 1679, 1835, 1841, 1842 & 1844 of 2020 and 1281, 1287, 1289, 1291, 1294 & 1297 of 2020 & WMP.Nos.1946, 1948, 1950, 1957, 2137 & 1540, 1545, 1548, 1549, 1552, 1557, 2143, 2144 & 2145 of 2020

1. Shri Vavipalayam Selvaraju Thennarasu,
2/352, Kollaram PO,
Paramathi Velur, Namakkal - 637 208.
..Petitioners in W.P.Nos.1666, 1672, 1675, 1679, 1835, 1841, 1842 & 1844/2020

2. Smt.T. Amutha
Kollaram Post, Paramathi Velur
Namakkal 637 208.
..Petitioners in W.P.Nos.1281, 1287, 1289, 1291, 1294 & 1297/2020

Vs.

Assistant Commissioner of Income Tax,
Central Circle 2(3), Room No.126, Investigation Building,
No.46, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034.
.. Respondent in all W.Ps

Prayer in W.P. 1666/2020:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABFPT8530N/281B/2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s.281B of the Income Tax Act which directed Sub Registrar South Joint I Saidapet not to allow or cause to allow the transfer of pledge/mortgage of the Petitioner's property and to quash the same as illegal, arbitrary and devoid of merit.

WP No.1672 of 2020
Calling for the records of respondent relating to the impugned order No. DCIT - CC - 2(3) / ABFPT8530N / 281B / 2019-20 dated 20.12.2019 for the Assessment Years 2013-14 to 2019-2020 passed under S 281B of the Income Tax Act which directed Sub Registrar, Namakkal Joint I not to allow or cause to allow the transfer

of pledge / mortgage of the petitioners property and to quash the same as illegal, arbitrary and devoid of merit

WP No.1675 of 2020
Calling for the records of respondent relating to the impugned order No. DCIT - CC - 2(3) / ABFPT8530N / 281B / 2019-20 dated 20.12.2019 for the Assessment Years 2013-14 to 2019-2020 passed under S 281B of the Income Tax Act which directed Sub Registrar, Chennai Central Joint II, Royapettah, Chennai not to allow or cause to allow the transfer of pledge / mortgage of the petitioners property and to quash the same as illegal, arbitrary and devoid of merit

WP No.1679 of 2020
Calling for the records of respondent relating to the impugned order No. DCIT - CC - 2(3) / ABFPT8530N / 281B / 2019-20 dated 20.12.2019 for the Assessment Years 2013-14 to 2019-2020 passed under S 281B of the Income Tax Act which directed Sub Registrar provisionally attaching the property and directing the Sub Registrar, Paramathi Namakkal not to allow or cause to allow the transfer of pledge / mortgage of the property bearing Document No. 1683/2007, 2601/2007 and 2774/2017 located at Paramathi Namakkal and quash the same

WP No.1835 of 2020
Calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABFPT8530N/ 281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which directed Sub Registrar, Velagoundampatti not to allow or cause to allow the transfer of pledge/ mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit

WP No.1841 of 2020
Calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABFPT8530N/ 281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which directed Sub Registrar, Harur Taluk Aroor, Dharmapuri not to allow or cause to allow the transfer of pledge/ mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit

WP No.1842 of 2020
Calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABFPT8530N/ 281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which directed Sub Registrar, Senthamangalam not to allow or cause to allow the transfer of pledge/ mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit

WP No.1844 of 2020

Calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABFPT8530N/ 281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which directed Sub Registrar, Namakkal Joint II,not to allow or cause to allow the transfer of pledge/ mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit

WP No.1281 of 2020

calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABYPA7011Q/281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which has directed the Sub Registrar Annue Coimbatore not to allow or cause to allow the transfer of pledge/mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit.

WP No.1287 of 2020

calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABYPA7011Q/281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income TAx Act which was directed the Sub Registrar Paramathi, Namakkal not to allow or cause to allow the transfer of pledge/mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit.

WP No.1289 of 2020

calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABYPA7011Q/281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income TAx Act which has directed the Sub Registrar Namakkal Joint II not to allow or cause to allow the transfer of pledge/mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit.

WP No.1291 of 2020

calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABYPA7011Q/281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which has directed the Sub Registrar Namakkal Joint I not to allow or cause to allow the transfer of pledge/mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit.

WP No.1294 of 2020

calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABYPA7011Q/281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which has directed the Sub Registrar Chennai Central Joint II Royappettah Chennai not to allow or cause to allow the transfer of pledge/mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit.

WP No.1297 of 2020
calling for the records of Respondent relating to the impugned Order No. DCIT-CC-2(3)/ ABYPA7011Q/281B/ 2019-20 dated 20.12.2019 for the assessment years 2013-14 to 2019-2020 passed under s 281B of the Income Tax Act which has directed the Sub Registrar Velagoundampatti not to allow or cause to allow the transfer of pledge/mortgage of the Petitioners property and to quash the same as illegal, arbitrary and devoid of merit.

(In all WPs)
For Petitioner : Mr.V.Swaroop

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

COMMON ORDER

When the matter had come up for admission on 28.01.2020, it was noted that the petitioner had filed applications for interim stay before the respondent. Liberty was thus granted to the petitioner in the following terms to approach the Assessing Officer for early and expeditious disposal of the said applications:

> 'The petitioner has filed an application for stay before the respondent on 21.01.2020. He may approach the Assessing Officer for early and expeditious disposal of the petition that may be considered by the Officer and the petition disposed after hearing the petitioner and in accordance with law.'

2.Today both learned counsel state that the respondent/Assessing Officer has passed an order on the stay applications as follows:

> 'In connection with your request for payment of 20% of the demand in 6 equal monthly installments you are intimated that the same can not be accorded. However considering the facts mentioned in your letter referred to above you are directed to pay 20% of the demand in 3 equal monthly installments starting from January 2020 to March 2020. It is also directed that the last installment payable in the month of March 2020 should be paid on or before 15th March 2020.'

3.The petitioner appears suo moto to have fairly agreed to remit 20% of the disputed tax demand in line with the Circular of the Central Board of Direct Taxes in O.M. F.No.404/72/93-ITCC, dated 31.07.2017 and has sought the facility of installment in regard to the same. The respondent in consideration of the request has partly consented to the request granting a stay upon the petitioner remitting 20% of the disputed tax demand in three (3) equal monthly installments. The petitioner states that the first two installments have been paid and the third remains to be paid on or before 15.03.2020. Let the impugned attachments stand lifted immediately upon remittance of the third installment.

4.These writ petitions are closed in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

vs
To
1. Assistant Commissioner of Income Tax,
Central Circle 2(3), Room No.126, Investigation Building,
No.46, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034.

2. The Sub Registrar
South Joint I, Saidapet

3. The Sub Registrar
Joint I, Namakkal

4. The Sub Registrar
Chennai Central Joint II
Royapettah, Chennai

5. The Sub Registrar, Paramathi, Namakkal

6. The Sub Registrar, Velagoundampatti

7. The Sub Registrar, Harur T.K, Aroor, Dharmapuri District.

8. The Sub Registrar, Senthamangalam.

9. The Sub Registrar Joint II, Namakkal

10. The Sub Registrar, Annur, Coimbatore

+2 Ccs to Mr.S.V. Swaroop, Advocate sr 12782 & 12783.
+1 CC to Mr.A.P.Srinivas, Advocate sr 12338.

W.P.Nos.1666, 1672, 1675, 1679, 1835, 1841, 1842 & 1844 of 2020 and 1281, 1287, 1289, 1291, 1294 & 1297 of 2020 & WMP.Nos.1946, 1948, 1950, 1957, 2137 & 1540, 1545, 1548, 1549, 1552, 1557, 2143, 2144 & 2145 of 2020

RV(CO)
SP(13/03/2020)