

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.09.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.4457 of 2020
and WMP.No.5278 of 2020

Arihant Motors

Rep. by its Partner Ajithkumar

No. 1/ 230 GNT Bypass Road

Redhills Chennai 600052.

.. Petitioner

Vs.

The Income Tax Officer

Non Corp Ward 10(1)

No. 6 Greams Road BSNL Building

Chennai 600 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorari to call for the records on the file of the respondent in DIN and Letter No. ITBA/ COM/ F/ 17/ 2019-20/ 1024866461(1) dated 07.02.2020 and quash the same.

For Petitioner : Mr. S.Selvathirumurugan

For Respondent : Mr.Prabhu Mukund Arun Kumar
Junior Standing Counsel

O R D E R

Mr.Selvathirumurugan, learned counsel for the petitioner today fairly admits that the conditional order passed by this Court on 23.07.2020 has not been complied with.

2. Moreover, it is seen that the petitioner has filed an appeal challenging the order of assessment under the provisions of the Income Tax Act, 1961 dated 24.12.2019 for the assessment year 2017-18 before the first Appellate Authority. Impugned order dated 07.02.2020 rejects the stay application filed by the petitioner after taking into account the prima facie case as well as financial stringency. The Officer has specifically referred to the financial statements in coming to the conclusion that the petitioner has not made out a case for financial difficulty to pay the demand. The application was thus dismissed and the petitioner called upon to remit the entire amount.

3. No case is made out for interference with the impugned order, particularly since the benefit extended to the petitioner to remit 25% of the disputed demand was also not availed.

4. In the light of the aforesaid, this Writ Petition is dismissed. No costs. Connected Miscellaneous Petitions are also dismissed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
The Income Tax Officer
Non Corp Ward 10(1)
No. 6 Greaves Road BSNL Building
Chennai 600 006.

सत्यमेव जयते

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