

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.6081 of 2020

and

WMP. Nos.7146 & 7147 of 2020

R.SELVAM,
Prop Sri Venkateswarra Company,
No.15, New Kandhappa Colony,
Annadanapatty, Salem 636 002. ... Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Circle 1 (1), Income Tax Office,
No.3, Gandhi Road, Salem 636 002. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records on the file of the respondent in PAN.BEWPS2921B and quash the impugned order No. ITBA/ AST/ S/ 143(3)/ 2019-20/ 1021838218 (1) dated 6.12.2019 passed u/s. 143(3) of the Income Tax Act 1961 by the respondent as illegal.

For Petitioner : Mr.R.Kumar
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel

O R D E R

Heard Mr.Kumar, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondent.

2. The petitioner challenges an order of assessment passed under the provisions of the Income Tax Act, 1961 (in short 'Act') dated 06.12.2019. Admittedly, the petitioner has availed of appellate remedy and the appeal is pending before the first Appellate Authority.

3. In such circumstances, the present Writ Petition is not maintainable and the same is closed.

4. Learned counsel for the petitioner points out that a demand has been raised consequent upon the

assessment and the assessee is not in a position to remit the same, seeing as the returned income was much lower than the assessed income. He also points out that the Stay Application filed by the petitioner before the Assessing Authority has been rejected in a mechanical manner calling upon the petitioner to remit 20% of the disputed demand. This order dated 10.02.2020 is however not the subject matter of challenge before me.

5. The petitioner is granted liberty to approach the Appellate/Administrative Commissioner seeking stay of the demand and such application, if and when filed, will be disposed by the Authority before which it is filed, after hearing the petitioner, in accordance with law.

6. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

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To

The Deputy Commissioner of Income Tax,
Circle 1 (1), Income Tax Office,
No.3, Gandhi Road, Salem 636 002.

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A.SK (01/10/2020)

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