

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.6235 & 6240 of 2020
and
WMP. Nos.7339 & 7349 of 2020

Steel House ,
Represented by its Partner Mr. S. Madhusudan,
No. 11, Gangai Amman Kovil Street,
Kodambakkam, Chennai 600 024. ... Petitioner in
W.P. No.6235 of 2020

PIPEFIELD,
Rep. by its Partner , A.Sankaralingam,
No.11, Gangai Amman Kovil Street,
Kodambakkam, Chennai 600 024. ... Petitioner in
W.P. No.6240 of 2019

Vs.

1. Commissioner of Income Tax (Appeals),
Non. Corporate Ward 19(4) CHE
No. 121, Mahatma Gandhi Road ,
Nungambakkam, Chennai 600 034.
2. Income Tax Officer,
Non-Corporate Ward 19(5) CHE No. 121
Mahatma Gandhi Road, Nungambakkam,
Chennai 600 034. ... Respondents in both WPs

Common Order: Writ Petitions filed under Article 226 of the
Constitution of India praying to Writ of Certiorari to call for
the records on the file of the Respondents and quash the
impugned order in ITBA / COM / F / 17 / 2019-20 / 1025771267 and
1025772682 (1) dated 26.02.2020 passed by the 2nd Respondent as
illegal and without jurisdiction.

For Petitioner : Mr.S.Udayakumar

For Respondent : Mrs.Hema Muralikrishnan,
Senior Standing Counsel

C O M M O N O R D E R

Learned counsel for the petitioners has placed on record petitions for stay of the demand arising from an orders of assessment dated 26.02.2020 in relation to assessment year 2019-20. The seal on the petitions is that of the Income Tax Officer. Let these stay petitions be transferred to the Office of the Commissioner of Income Tax (Appeals), before whom the petitioners' appeals are pending. Let the stay applications be disposed within a period of four weeks from today, i.e., on or before 14.09.2020, after hearing the petitioners, either virtually or by way of physical hearing as may be mutually convenient to the parties. There shall be an order of interim stay of recovery till 14.09.2020.

2. The Writ Petitions are disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. Commissioner of Income Tax (Appeals),
Non. Corporate Ward 19(4) CHE
No. 121, Mahatma Gandhi Road ,
Nungambakkam, Chennai 600 034.

2. Income Tax Officer,
Non-Corporate Ward 19(5) CHE No. 121
Mahatma Gandhi Road, Nungambakkam,
Chennai 600 034.

+2cc to Mr.S.Udayakumar, Advocate Sr.No.26592 & 26593

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W.P. Nos.6235 & 6240 of 2020
and
WMP. Nos.7339 & 7349 of 2020

ssv (co)
rr ii (10/09/2020)