



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.03.2020

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.No.6669 of 2020

and

W.M.P.Nos.7908 & 7909 of 2020

Jothi Swaminathan Kalyanakumar  
C-64, 1<sup>st</sup> Main Road, Anna Nagar  
Chennai 600 102  
PAN No.AALPK7836P

... Petitioner

Vs.

1.The Assistant Commissioner of Income Tax  
Non-Corporate Circle 7(1)  
Income Tax Department  
Mahatma Gandhi Road  
Chennai 600 034

2.The Commissioner of Income Tax (Appeals)-7  
Income Tax Department  
Mahatma Gandhi Road  
Chennai 600 034

... Respondents

Prayer: Petition filed under Article 226 of The Constitution of India praying to issue a writ of Certiorarified Mandamus, calling for the records of the 1<sup>st</sup> respondent in PAN No.AALPK7836P and quash the Impugned Letter No.ITBA/COM/F/17/2019-20/1024774781(1) dated 06.02.2020 passed by the 1<sup>st</sup> Respondent for AY 2012-13 and consequential stay of recovery of the tax pending disposal of the appeal before the 2<sup>nd</sup> Respondent filed under acknowledgement number 294763060230120 dated 23.01.2020.

|                 |   |                                             |
|-----------------|---|---------------------------------------------|
| For Petitioner  | : | Mr.Arun Kurian Joseph                       |
| For Respondents | : | Mrs.Hema Muralikrishnan<br>Standing Counsel |





on either side, this Court is inclined to modify the order passed by the first respondent vide communication dated 06.02.2020 and give appropriate direction to the second respondent for disposal of the appeal filed by the petitioner.

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4. Accordingly, the order passed by the first respondent vide communication dated 06.02.2020 is modified to the effect that the petitioner shall pay a sum of Rs.10,00,000/- to the first respondent within a period of four weeks from the date of receipt of a copy of this order, failing which, it is open to the first respondent to recover the amount as mentioned in the said communication. In the meanwhile, the second respondent shall consider the appeal filed by the petitioner as against the order of reassessment dated 27.12.2019 for the year 2012-13 and pass appropriate orders, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

5. This writ petition stands disposed of in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-  
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1. The Assistant Commissioner of Income Tax  
Non-Corporate Circle 7(1)  
Income Tax Department  
Mahatma Gandhi Road  
Chennai 600 034

2. The Commissioner of Income Tax (Appeals)-7  
Income Tax Department  
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Chennai 600 034

+1 cc to Mr. Arun kurian Joseph Advocate sr23085  
+1 cc to M/s. Hema Muralikrishnan Advocate sr23386

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