

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.09.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.13066 of 2020

and

WMP. Nos.16198 and 16199 of 2020

KARPAGAM JEWELLERS,

Rep by Managing Partner Mr.Balamurugan,

No.491, Cross Cut Road,

Gandhipuram, Coimbatore.

... Petitioner

Vs

1 Assistant Commissioner of
Income Tax, Non Corporate Circle-2
Coimbatore.

2 Principal Commissioner of Income Tax -1,
No.63 Race Course Coimbatore.

... Respondents

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent relating to the application made by the Petitioner for stay of demand under section 220 (6) of the Act and quash the order of the 1st respondent in PAN AAIFK2217R in Din and Letter No.ITBA /COM/ F/7/ 2019- 20/ 1025279792 (1) dated 17.02.2020 for the Assessment Year 2017- 18 and direct the 1st respondent to not treat the Petitioner as an assessee in default pending disposal of the Appeal filed by the Petitioner before the Commissioner of Income Tax (Appeals), Coimbatore.

For Petitioner : Mr.Thanjai P.N.Chezhiyan

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

ORDER

Learned counsel for the petitioner states that an application seeking stay of the disputed demand arising from order of assessment dated 17.02.2020 passed in terms of the Income Tax Act, 1961, has been filed on 17.09.2020.

2. Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents will convey the direction of this Court to the

Commissioner of Income Tax (Appeals-2), Coimbatore to hear the petitioner and dispose the stay application within a period of six weeks from the date of uploading this order. Till such time, let there be no recovery of the disputed demand.

3. This Writ Petition is disposed as aforesaid. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1 Assistant Commissioner of
Income Tax, Non Corporate Circle-2
Coimbatore.

2 Principal Commissioner of Income Tax -1,
No.63 Race Corse, Coimbatore.

+1cc to Mr.Thanjai P.N.Chezhian, Advocate, sr no.31203

+1cc to Mr.A.P.Srinivas, Advocate, sr no.31410

W.P. No.13066 of 2020

and

WMP. Nos.16198 and 16199 of 2020

LN (CO)

RMP (28/09/2020)