

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.10.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.13795 of 2020

and

WMP. Nos.17144 and 17145 of 2020

Sahana Jewellery Exports Pvt Ltd.,
Rep. By its Managing Director ,
Mr.D.R.Ragunath,
No.600, Raja Street, Coimbatore - 641 001.

.. Petitioner

Vs

1.Income Tax Officer,
Corporate Ward-3,
No.63, Race Course Road,
Coimbatore.

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

3. The Commissioner of Income Tax (Appeals),
3 Race Course Road, Coimbatore - 641 018.
(R3 impleaded by order dated 09/10/2020)

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus to call for the records on the file of the First Respondent relating to the application made by the petitioner for stay of demand for the assessment year 2017-18 and quash the order of the First Respondent in PAN AAECs7045N/2019-20 in DIN & Letter No.ITBA/Com/F/17/2019-20/1024361058(1) dated 28.01.2020 for the Assessment year 2017-18 along with the consequential order of the Second Respondent dated 09.03.2020 in C.No.117/PCIT-1/CBE/AAECs7045N/2019-20 and direct the First Respondent not to 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.Chezhian
For Respondent : Ms.A.P.Srinivas,
Senior Standing Counsel

O R D E R

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

2. The Petitioner has filed an application for stay of disputed demand arising from an orders of assessment dated 30.12.2019 passed in terms of the provisions of the Income Tax Act, 1961.

3. Mr.A.P. Srinivas, learned senior standing counsel would submit that Commissioner of Income Tax (Appeals) will dispose the stay application within a period of four (4) weeks from today after hearing the petitioner either over video conference or physical hearing as may be mutually convenient to the parties. Let the petitioner be heard and orders be passed on or before 20.11.2020. There shall be an order of interim stay of recovery till 20.11.2020.

4. This Writ Petition is disposed in the aforesaid terms. Connected Miscellaneous Petition is closed. No costs.

Sd/-

Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

rkp

To

1.Income Tax Officer,
Corporate Ward-3,
No.63, Race Course Road,
Coimbatore.

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

3. The Commissioner of Income Tax (Appeals),
3 Race Course Road, Coimbatore - 641 018.

+1 cc to Mr.Thajai P.N.Cezhian Advocate sr33715

+1 cc to Mr.A.P.Srinivas Advocate sr33719

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rld(co)
aa09/11/2020