IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.06.2020

CORAM

THE HON'BLE MR.JUSTICE R.SUBRAMANIAN

W.P.No.8301 of 2020
and W.M.P.No.9952 of 2020

Sivanthi Farms (P) Ltd.,
Represented by its Authorised Representative
Mr.R.Muralidharan,
86, Periyar EVR High School,
Chennai – 600 007. .. Petitioner

Vs.

1.The Principal Commissioner of Income Tax/
Commissioner of Income Tax-6,
M.G.Road, Chennai – 600 034.

2.The Income Tax Officer,
Corporate Circle 6(3),
121, Nungambakkam High Road,
Chennai – 600 034.

3.The Commissioner of Income Tax (Appeal) -15,
M.G.Road, Nungambakkam,
Chennai – 600 034. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for Writ of Certiorarified Mandamus, calling for the records of the respondents and quash the impugned order bearing ITBA/COM/F/17/2019-20/1026455873(1) dated 11.03.2020 issued by the 1st respondent and direct the respondents to not to enforce the arrears of demand pending disposal of the appeal before the respondent No.3.

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For Petitioner : Mr. V.S.Jayakumar

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

ORDER

This matter is taken up for hearing through Video-Conferencing.

2.The petitioner challenges the order passed by the Principal Commissioner of Income Tax, dated 11.03.2020, in and by which, the petitioner was directed to pay 20% of the tax due, on or before 30.03.2020, while staying the demand of tax.

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3.I have heard Mr.V.S.Jayakumar, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Standing Counsel for the department.

4.Mr.V.S.Jayakumar, learned counsel for the petitioner, while conceding that the order passed by the Principal Commissioner of Income Tax is one based on consent, would plead for grant of some more time to pay 20% of the tax due in view of the unexpected financial crunch due to the lock down imposed.

5.Mr.A.P.Srinivas, learned Standing counsel would submit that the petitioner must show its bonafide.

6.Considering the over all situation, the writ petition is disposed of with the following directions :

(a) The petitioner shall pay 10% of the tax due by 30.09.2020 and the remaining 10% shall be paid on or before 31.12.2020.

(b) It is made clear that there will be no further extension.

(c) No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(co)

//True Copy//

Sub Assistant Registrar

ms
To

1.The Principal Commissioner of Income Tax/
Commissioner of Income Tax-6,
M.G.Road, Chennai - 600 034.

2.The Income Tax Officer,
Corporate Circle 6(3),
121, Nungambakkam High Road,
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A.SK(22/07/2020)

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