

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.11224 & 11281 of 2020

and

WMP. Nos.13688, 13689 & 13752 of 2020

Rajendra kumar Lunia
B-122 12th Floor Sunnyvale Apartments
315 Kunoor High Road Ayanavaram
Chennai 600 023
PAN ABBPL 1676P. ... Petitioner in both WPs

Vs.

- 1 Income Tax Officer
Non Corporate Ward 10 (5)
Chennai 34. ... Sole Respondent in
WP.No.11224/2020
and 1st Respondent in
WP.11281/2020
- 2 The Branch Manager
Axis Bank No.57 Purasavakkam High Road
Chennai- 600 007.
- 3 The Branch Manager
Union Bank of India P.B. No. 2845 No.194
Mint Street Chennai- 600 003.
- 4 The Branch Manager
Karur Vysya Bank No.51 Gangadeeswarar Koil
Street. Purasawalkkam Chennai- 600 084.
... Respondents 2 to 4
in WP.No.11281/2020

Prayer in WP.No.11224 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records of the Respondent herein in PAN ABBPL1676P dt. 30.12.2019 passed by the Respondent for the Assessment year 2017-18 dated 30.12.2019 and quash the impugned order No ITBA / AST / S / 143 (3) / 2019-20 / 1023409711(1) dated 30.12.2019 passed therein as contrary to principle of natural justice.

Prayer in WP.No.11281 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus to direct the 1st respondent not to initiate any recovery actions against Petitioner till disposal of the Stay Petition filed before the 1st Respondent and thus render Justice.

For Petitioner : Ms.G.Vardhini Karthik

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel - R1

COMMON ORDER

Mrs.Hema Muralikrishnan, learned Senior Standing Counsel accepts notice for the first respondent and is armed with instructions to proceed with the matter. By consent expressed by both learned counsel, these writ petitions are disposed finally even at the stage of admission.

2. The petitioner in W.P.No.11224 of 2020 challenges an order of assessment dated 30.12.2019, passed under the provisions of the Income tax Act, 1961 (in short 'Act') for the Assessment Year (AY) 2017-18. The main ground agitated is violation of the principles of natural justice.

3. A statutory appeal has been filed by the petitioner before the first appellate authority, albeit with the delay of three days, which is pending disposal. The reasons for delay are stated to be a miscalculation of the period of limitation. Bearing in mind the period of delay and the reasons expressed, I am of the view that the delay is liable to be condoned. The appeal will be taken on file by the Registry of the first appellate authority to be considered on merits of the additions made.

4. W.P.No.11224 of 2020 is closed and the petitioner is permitted to pursue the statutory appeal filed. No costs. Connected Miscellaneous Petitions are closed.

5. W.P.No.11281 of 2020 seeks a direction to the first respondent not to initiate recovery action against the petitioner pursuant to the disputed demand raised in order of assessment dated 30.12.2019 till disposal of the stay application pending before him.

6. Learned counsel for the petitioner states that despite the pendency of the stay application, the bank accounts of the petitioner in Axis Bank, Union Bank of India, and Karur Vysya Bank/ R2, R3 and R4 have been attached and some amounts have been appropriated therefrom.

7. The first respondent is directed to consider and dispose the application for stay dated 18.03.2020 within a period of six (6) weeks from date of uploading of this order

after hearing the petitioner, either over video conference or by way of physical hearing as may be mutually convenient to the parties.

8. Let the attachment of the bank accounts of the petitioner continue. However no further recovery proceedings will be initiated till the disposal of the stay application.

9. W.P.No.11281 of 2020 is disposed in the aforesaid terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-VI)

//True copy//

Sub Assistant Registrar

S1

To

- 1 Income Tax Officer
Non Corporate Ward 10 (5)
Chennai 34.
- 2 The Branch Manager
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Chennai- 600 007.
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Mint Street Chennai- 600 003.
- 4 The Branch Manager
Karur Vysya Bank No.51 Gangadeeswarar Koil
Street. Purasawalkkam Chennai- 600 084.

+2cc to Mr.Arun Kurian, Advocate SR.No.28054, 28055

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and

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VD(CO)

GMV (19/10/2020)