IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.07.2020

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

W.A.No.1748 of 2019
and
CMP No.11811 of 2019

M/s.Jayanthi Seeman,
73/30, Burkit Road,
T.Nagar,
Chennai - 600 017. ..Appellant

versus

1. The Principal Commissioner of Income Tax-I,
Aayakar Bhavan,
121, Mahatma Gandhi Road,
Chennai - 600 034.

2. The Income Tax Officer,
Non Corp Ward.1(2),
Room No.306, III Floor,
New Block Aayakar Bhavan,
121, Mahatma Gandhi Road,
Chennai - 600 034. ..Respondents

Writ Appeal filed against the order dated 29.04.2019 in W.P.No.10019 of 2019.

WP 10019/2019 Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records relating to the order in C.C.No.233/STAY/PCIT-1/2016-17 dated 22.03.2019 issued by the 1st respondent and to quash the same and consequently direct the respondent no.1 to allow the stay petitions filed by the petitioner datd 11.03.2019.

For Appellant : Mrs.Aparna Nandakumar
For Respondents : Mrs.Hema Muralikrishnan
Sr. Standing Counsel.

JUDGMENT

T.S.SIVAGNANAM, J.

Heard Mrs. Aparna Nandakumar, learned counsel for the appellant/assessee and Mrs.Hema Muralikrishnan, learned Senior Standing Counsel for the respondent/revenue.

2. This appeal is directed against an order passed in WP No.10019 of 2019 dated 29.04.2019, filed by the appellant herein.

3. The said writ petition was filed challenging an order passed by the 1st respondent dated 22.03.2019 in a stay application filed by the appellant/assessee, before the 1st respondent, in an appeal filed against the order of assessment dated 29.12.2017, for the Assessment Years 2010-11 to 2013-14.

4. The learned Single Judge by the impugned order held that the order passed in the stay application by the 1st respondent / appellate

authority, does not call for interference. The matter was taken on appeal and the Division Bench, while entertaining the appeal, by order dated 30.05.2019 granted an order of interim stay. The appeal has been pending since then.

5. It is submitted by the learned counsels on either side that the statutory appeal before the 1st respondent is ripe for hearing and that there is every likelihood that the appeal itself could be disposed of at an early date.

6. Considering the fact that there has been an order of interim stay in force, since 30.05.2019, we are of the view that it would be inequitable to modify or alter the interim order at this juncture, especially, when the main appeal is ripe for hearing before the 1st respondent. Accordingly, the appeal stands disposed of and the interim order granted on 30.05.2019, shall continue to remain in force, till the appeal filed by the appellant before the 1st respondent is heard and disposed of. Since the appeal is of the year 2018, having been filed on 30.01.2018, the 1st respondent is requested to dispose of the appeal at an early date, preferably, within a period of six weeks from the date of receipt of the copy of this order. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

ars/raja

To

1.The Principal Commissioner of Income Tax-I,
Aayakar Bhavan,
121, Mahatma Gandhi Road,
Chennai - 600 034.

2.The Income Tax Officer,
Non Corp Ward.1(2),
Room No.306, III Floor,
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W.A.No.1748 of 2019
and CMP No.11811 of 2019

LN(CO)
KKV/25/09/2020