IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. Nos. 7024 and 7025 of 2016
and
W.M.P. Nos. 6232 to 6235 of 2016

Kummathi Rameswara Reddy,
Flat 6 Viswaretha Apartments,
Old No. 28, New NO. 16,
7th Cross Street,
Shastri Nagar,
Adyar,
Chennai – 600 020 ... Petitioner in both W.P.s

-vs-

1. The Deputy Commissioner of Income Tax,
   Non Corporate Circle 17(1),
   121, Uthamar Gandhi Salai,
   Chennai – 600 034.

2. The Commissioner of Income Tax 9,
   Kannammai Building,
   Anna Salai,
   Chennai – 600 006.

3. The Principal Chief Commissioner 1,
   121, Uthamar Gandhi Salai,
   Chennai – 600 034. ... Respondents in both W.P.s

Prayer in W.P. No. 7024 of 2016:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the First Respondent relating towards recovery of demands of the Petitioner for the assessment year 2012-13 and direct the First Respondent not enforce the recovery of demand till the disposal of the appeals preferred by the Petitioner before the Income Tax Appellate Tribunal.

Prayer in W.P. No. 7025 of 2016:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the First Respondent relating towards recovery of demands of the Petitioner for the assessment year 2011-12 and direct the First Respondent not enforce the recovery of demand till the disposal of the appeals preferred by the Petitioner before the Income Tax Appellate Tribunal.

For Petitioner	:	Mr. V.Raghavachari (in both W.P.s)
For Respondents	:	Mrs. Hema Muralikrishnan, Standing Counsel (in both W.P.s)

COMMON ORDER
(through video conference)

The relief claimed by the Petitioner in these Writ Petitions is to restrain the First Respondent from recovering the amounts due in furtherance to the determination of tax liability for the assessment years 2011-2012 and 2012-2013 till the disposal of the appeals filed by the Petitioner before the Income Tax Appellate Tribunal (hereinafter referred to as the 'ITAT' for short).

2. Learned Standing Counsel appearing for the Respondents states that the said appeals before the ITAT have been disposed by order dated 24.07.2018 in

which it was partly decided in favour of the Petitioner and partly in favour of the Respondents against which both of them have preferred appeals in T.C.(A) Nos. 420 and 421 of 2017 in this Court.

3. Having regard to the subsequent events after the filing of the Writ Petitions, nothing remains for further consideration in these Writ Petitions. Though obvious, it is made clear that the Petitioner is not precluded from moving before the concerned Division Bench of this Court hearing T.C.(A) Nos. 420 and 421 of 2017 for appropriate interim relief, if necessary.

4. The Writ Petitions are disposed with the aforesaid clarifications. Consequently, the connected Miscellaneous Petitions are closed. No costs.

11.11.2020

vjt/kv

Index: Yes/No

Note: Issue order copy by 21.12.2020.

To

1. The Deputy Commissioner of Income Tax,
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vjt

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