**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED:**20.02.2020**

CORAM:

**THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA**

**W.P(MD)No.3430 of 2020**

**and**

**W.M.P.(MD) Nos.2885 & 2886 of 2020**

Arulmighu Koodal Alagar Perumal Temple
Rep. by Assistant Commissioner/
Executive Officer,
No.1, Koodal Alagar Perumal Koil Street,
Near Periyar Bus stand,
Madurai 625 001
Tamil nadu. ... Petitioner

Vs.

1) The Income Tax Officer,
(Exemptions Ward),
Income Tax Buildings,
V.P.Rathinasamy Road,
Bibikulam, Madurai 2

2) The Commissioner of Income Tax (Appeals-2),
Income Tax Buildings,
V.P.Rathinasamy Road,
Bibikulam, Madurai. ... Respondents

**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records under DIN and Letter No.ITBA/COM/F/172019-2020/1024822732 (1) on the file of 1st Respondent dated 06-02-2020 mandating the petitioner to pay 20 percent of the disputed demand of income tax in respect of assessment year 2017-2018 in respect to the PAN Number AABAA6383N and to quash the same as illegal, void, incompetent and direct the 2nd respondent to dispose of the appeal filed by the petitioner on 22-01-2020 under section 246A of Income Tax Act 1961 challenging the order passed by the 1st respondent under section 144 of the Act by forbearing the 1st Respondent from insisting the petitioner to remit 20 percent of the disputed demand of Income Tax in respect of assessment year 2017-18.

For Petitioner : Mr.S.Manohar

For Respondents : Mrs.S.Srimathy,
Standing Counsel

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**O R D E R**

Mrs.S.Srimathy, learned standing counsel takes notice on behalf of the respondents.

2. By consent, the writ petition is taken up for final disposal at the admission stage itself.

3. The writ petition is directed against the order DIN and Letter No.ITBA/COM/F/172019-2020/1024822732(1) dated 06-02-2020 passed by the first respondent herein. When the assessment order was passed against the petitioner dated 26.12.2019, demanding a sum of Rs.3,47,14,400/- (Rupees Three Crores Forty Seven Lakhs Fourteen Thousand and Four hundred only) against which an appeal has been filed on 22.01.2020 before the Commissioner of Income Tax (Appeals), wherein a petition was also filed under Section 246A of the Income Tax Act of 1961 before the second respondent. The second respondent had also passed the impugned order, dated 06.02.2020 directing the petitioner to pay 20% of the demand, on payment of which the demand for the balance 80% would be stayed. Aggrieved by the said order, the writ petition has been filed.

4. According to the petitioner, demand notice itself is not maintainable.

5. Upon instructions, the learned standing counsel appearing for Revenue, stated that it was an usual order, directing 20% of the amount demanded to be paid. However, considering the fact that the petitioner is a Temple and the demand amount is huge, without going into the merits of the case, the second respondent is directed to dispose of the appeal within a period of eight weeks from the date of receipt of a copy of this order. Till which time, the demand notice should be kept in abeyance.

6. With the above observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (Records)

// True Copy //

/   /2020

Sub Assistant Registrar(CS)

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To

1) The Income Tax Officer,
(Exemptions Ward),
Income Tax Buildings,
V.P.Rathinasamy Road,
Bibikulam, Madurai 2

2) The Commissioner of Income Tax (Appeals-2),
Income Tax Buildings,
V.P.Rathinasamy Road,
Bibikulam, Madurai.

+1 CC to M/s.S.SRIMATHI, Advocate ( SR-7400[F] dated 20/02/2020 )

+1 CC to M/s.S.MANOHAR, Advocate ( SR-7689[F] dated 21/02/2020 )

Order made in
**W.P(MD)No.3430 of 2020**
Dated:
**20.02.2020**

**KK/12.03.2020/ 3P- 5C**