



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:20.02.2020

CORAM:

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA

W.P(MD)No.3445 of 2020

and

W.M.P(MD)Nos.2897 and 2898 of 2020

R.Murugesan

... Petitioner

Vs.

1.The Commissioner of Income Tax (Appeals),
Office of the Commissioner of Income Tax,
Madurai.

2.The Assistant Commissioner of Income Tax,
Office of the Assistant Commissioner of Income Tax,
Circle 1,
Karaikudi.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned demand notice issued by the second respondent in DIN & Letter No:ITBA/COM/F/17/2019-20/1024798383(1), dated 06.02.2020, quash the same and direct the second respondent not to enforce the demand notice until the disposal of the petitioner's appeal by the first respondent.

For Petitioner : Mr.T.Bashyam

For Respondents : Mrs.S.Srimathy

ORDER

Mrs.S.Srimathy, learned standing counsel takes notice for the respondents.

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

3. This Writ petition has been filed praying for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned demand notice issued by the second respondent in DIN & Letter No:ITBA/COM/F/17/2019-20/1024798383(1), dated 06.02.2020 to quash the same and to direct the second respondent not to enforce



the demand notice until the disposal of the petitioner's appeal by the first respondent.

4. It is seen that even before the appeal could be heard, the petitioner is called upon to pay 20% of the demand immediately for stay of the demand *de horse* the fact that the petitioner has filed a stay petition before the second respondent dated 13.02.2020.

5. In view of the above, the second respondent Assistant Commissioner of Income Tax, Circle 1, Karaikudi, is directed to dispose of the stay petition filed by the petitioner as expeditiously as possible, after affording an opportunity of hearing to the petitioner. Till such time, the impugned order may be kept in abeyance.

With the above direction, the Writ Petition is disposed of. No Costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

pm

To:

1.The Commissioner of Income Tax (Appeals),
Office of the Commissioner of Income Tax,
Madurai.

2.The Assistant Commissioner of Income Tax,
Office of the Assistant Commissioner of Income Tax,
Circle 1,
Karaikudi.

+1 CC to Mr.S.SRIMATHI, Advocate (SR-7399[F] dated 20/02/2020)

+1 CC to Mr.T.BASHYAM, Advocate (SR-7626[F] dated 21/02/2020)

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20.02.2020

VB(03.03.2020) 2P 5C