



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

**DATED:21.02.2020**

**CORAM:**

**THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA**

**W.P (MD)No.3537 of 2020**

**and**

**W.M.P. (MD) Nos.2990 & 2992 of 2020**

Mr.Neelraj Vinoth,  
274-C, Thuraiyur Road,  
Perambalur- 621 212  
PAN: AJUPV 3588M

... Petitioner

**Vs.**

- 1) The Principal Commissioner of Income Tax,  
Central Circle -2,  
Income Tax Department,  
New No.46, Old No.108,  
Mahatma Gandhi Road,  
Chennai 600 034
- 2) The Commissioner of Income Tax(Appeals), Chennai -19  
Income Tax Department,  
New No.46, Old No.108,  
Mahatma Gandhi Road,  
Chennai 600 034
- 3) The Joint Commissioner of Income Tax,  
Central Range,  
Income Tax Department,  
44, Williams Road,  
Cantonment, Tiruchirapalli 620 001
- 4) The Assistant Commissioner of Income Tax,  
Central Circle -1, Trichy,  
Income Tax Department,  
44, Williams Road,  
Cantonment, Tiruchirapalli - 620 001

... Respondents

**PRAYER:** Writ Petition is filed under Article 226 of the  
Constitution of India to issue a Writ of Certiorarified Mandamus

<https://hcservices.ecourts.gov.in/hcservices/>



to call for the records of the 4<sup>th</sup> respondent to quash the impugned order bearing DIN and Letter No.ITBA/COM/F/17/2019-20/1024012765 (1) dated 20.01.2020 and not to proceed further in the matter of recovery of the disputed arrears pending disposal of the First Appeal before the 2<sup>nd</sup> respondent pertaining to the assessment year 2017-18.

For Petitioner : Mr.M.Kaushik for Mr.S.Sridhar

For Respondents : Mr.N.Dilip Kumar  
Standing Counsel

**O R D E R**

This Writ Petition has been filed seeking to call for the records of the 4<sup>th</sup> respondent to quash the impugned order bearing DIN and Letter No.ITBA/COM/F/17/2019-20/1024012765(1) dated 20.01.2020, directing the petitioner to pay 20% of the total demand raised immediately.

2. It is submitted by the learned counsel appearing for the petitioner that already an appeal has been filed against the original demand made. The demand amount for the Assessment Year 2017-18 is Rs.17,24,48,450/- (Rupees Seventeen Crores and Twenty Four Lakhs Forty Eight Thousand Four Hundred and Fifty only). The impugned order specifically states that only on payment of minimum of 20% of total demand, stay petition will be considered. The said order is now been modified that, there will be an order of stay of the demand notice on deposit of 20% of the demand amount made.

3. The learned counsel for the petitioner seeks considerable time for the payment, as even 20% would be more than Three Crores of rupees.

4. Upon instructions, the learned standing counsel appearing for Revenue, stated that the petitioners are permitted to pay 20% of the total demand in three(03) equalled monthly installments, first of such installment would commence on or before 30.03.2020. The corresponding installments will have to be paid on 30.04.2020 and 30.05.2020. The payment of the balance 80% of the amount is stayed on payment of the above such installments for the 20% of the demand amount. In the meanwhile, the second respondent is directed to hear the appeal in expedition.



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

WEB COPY

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2020

Sub Assistant Registrar (CS)

STS

To:

- 1) The Principal Commissioner of Income Tax,  
Central Circle -2, Income Tax Department,  
New No.46, Old No.108,  
Mahatma Gandhi Road, Chennai 600 034
  - 2) The Commissioner of Income Tax(Appeals), Chennai -19  
Income Tax Department, New No.46, Old No.108,  
Mahatma Gandhi Road, Chennai 600 034
  - 3) The Joint Commissioner of Income Tax,  
Central Range, Income Tax Department,  
44, Williams Road,  
Cantonment, Tiruchirapalli 620 001
  - 4) The Assistant Commissioner of Income Tax,  
Central Circle -1, Trichy,  
Income Tax Department,  
44, Williams Road,  
Cantonment, Tiruchirapalli - 620 001
- +1 CC to MR.A.SRIDHAR, Advocate ( SR-7753[F] dated 24/02/2020 )
- +1 CC to MR.N.DILIP KUMAR, Advocate ( SR-8145[F] dated 25/02/2020 )

Order made in

**W. P (MD) No. 3537 of 2020**

Dated:

**21.02.2020**

KM/ (02.03.2020) 3P 7C