

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Thursday, the First day of July Two Thousand Twenty One

PRESENT

THE HON`BLE DR JUSTICE ANITA SUMANTH

WP No.1232 of 2020

and WMP.No.1490/2020

L.SEKAR,

[PETITIONER IN BOTH THE PETITIONS]

Vs

1 THE PRINCIPAL COMMISSIONER [RESPONDENTS IN BOTH THE PETITIONS]
OF INCOME TAX,, MINISTRY OF FINANCE,
INCOME TAX DEPARTMENT, 121, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI 600034

2 THE ASSESSMENT OFFICER/ INCOME
TAX OFFICER,, WARD 2, TIRUVANNAMALAI,
INCOME TAX DEPARTMENT,
TIRUVANNAMALAI DISTRICT

Writ Petitions under Article 226 of the Constitution of India
praying that in the circumstances stated therein and in the
respective affidavits filed therewith the High Court will be
pleased to issue a Writ of Certiorari

(1) To call for the entire records pertaining the impugned
exparte best judgment assessment for the assessment year 2017-2018
under Section 144 of the Income Tax Act dated 08.12.2019 vide ORder
No. ITBA/ AST/ S/ 144/ 2019-20/ 1021904454(1) on the file of the
2nd respondent and quash the same as arbitrary, against the
principles of natural justice and total inconfirmity with the
provisions of the Income Tax Act (in WP.1232/2020) and;

(2)To grant Interim Stay of all further proceedings including
penalty and recovery proceedings pursuant to the impugned exparte
best judgment assessment for the assessment year 2017-2018 under
Section 144 of the Income Tax Act dated 08.12.2019 vide ORder No.
ITBA/ AST/ S/ 144/ 2019-20/ 1021904454(1) on the file of the 2nd
respondent till the (in WMP.1490/2020) disposal of the above
WP.1232/2020 respectively.

Order : These petitions coming on for orders upon perusing the petitions and the respective affidavits filed in support thereof and upon hearing the arguments of MR.R.SEENIAPPAN, Advocate for the petitioner in both the petitions the court made the following order:-

List on 29.07.2021.

2.Interim stay granted on 21.01.2021 and extended on 26.02.2021 will stand extended till the next date of hearing.

-sd/-
01/07/2021

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE PRINCIPAL COMMISSIONER
OF INCOME TAX, MINISTRY OF FINANCE, INCOME
TAX DEPARTMENT, 121, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI 600034

2 THE ASSESSMENT OFFICER/ INCOME
TAX OFFICER, WARD 2, TIRUVANNAMALAI,
INCOME TAX DEPARTMENT,
TIRUVANNAMALAI DISTRICT

Order
in

WP.1232/2020

and WMP.1490/2020

Date: 01/07/2021

From 26.2.2001 the Registry is issuing certified
copies of the Interim Orders in this format

RRI 10/02/2020 RRI 09/03/2020 (P)

RRI 04/12/2020 RRI 11/01/2021

RRI 10/02/2021 (P)

RRI 23/02/2021

UM(18/03/2021)

MJ 16/07/2021