IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2021

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.20233 of 2004

P.T.Rajan ... Petitioner

Vs.

1.The Income Tax Settlement Commission,
Additional Bench,
488-489, Anna Salai, Chennai - 600 035.

2.The Union of India,
Represented by The Chairman,
Central Board of Direct Taxes,
North Block, New Delhi.

3.The Commissioner of Income Tax,
D.P.Thottam, Mahathma Gandhi Road,
Pondicherry - 605 002.

4.The Deputy Commissioner of Income Tax,
Circle I,
Income Tax Office, Surappa Naicken Chavady,
Cuddalore - 607 002. ... Respondents

PRAYER:- Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the fourth respondent, Deputy Commissioner of Income Tax Circle I, Cuddalore in its file G.I.No.11726/R dated 10.06.2004, quash the same.

For Petitioner : Mr.J.Balachander

For Respondents : Mr.A.N.R.Jayaprathap
Standing Counsel

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O R D E R

Though this case was heard at length, it is noticed that the impugned order is a consequential order pursuant to an order dated 23.02.2004 which was independently challenged by the petitioner in W.P.No.16830 of 2004 which was disposed by an order dated 16.09.2019. As per the said order interest is payable under Section 234(B) till date of admission of the case by the Settlement Commission under section 234B of the Income Tax Act, 1961. In other words interest is payable till

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27.08.1996 and not thereafter.

2.According to the petitioner, the interest which has been calculated under Section 139(8) has to go and therefore an interest under Section 234(B) is not payable by the petitioner. Since the issue is covered by the decisions of the High Court in W.P.No.16830 of 2004 filed by the petitioner by an order dated 16.09.2019, I do not find any merits in the present writ petition.

3.This Writ petition then stands dismissed, in view of the order dated 16.09.2019 of this court in W.P.No.16830 of 2004. The respondent is therefore directed to be calculate the interest in terms of the order passed in W.P.No.16830 of 2004 dated 16.09.2019 and serve a notice on the petitioner.

4.Writ Petition stands dismissed with the above observations. No costs.

Sd/-
Assistant Registrar(CS-VI)

//True copy//

Sub Assistant Registrar

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To

1.The Income Tax Settlement Commission,
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488-489, Anna Salai, Chennai - 600 035.

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Cuddalore - 607 002.

+1cc to Mr.AP.Srinivas, Advocate SR.No.18811

W.P.No.20233 of 2004

GSM(CO)
GMY(04/06/2021)

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