



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.06.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.5791 of 2021
and WMP.No.6393 of 2021

M/s.IGGI Resorts International Ltd.
Represented by its Director, S.Arunkumar,
T-18A, Alsa Mal Complex,
149, Montieth Road, Egmore,
Chennai-600 008.

... Petitioner

Vs.

Tax Recovery Officer-2,
Room No.59, Main Building,
2nd Floor, No.63 Race Course Road,
Coimbatore - 18.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari calling for the records on the file of the Respondent contained in T.R.C.No.4/2018-19/TRO-1/CBE in Form No.ITCP 17 under Rule 53 of the Second Schedule of the Income Tax Act, 1961 dated 22.02.2021 and quash the same as illegal, arbitrary and unconstitutional.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

O R D E R

The petitioner has prayed for a writ of certiorari challenging a notice for settling a sale proclamation in Form No.ITCP 17 dated 22.02.2021. The two grounds raised and argued by the petitioner is (i) that waiver application under Section 220(2A) were pending before the authorities and (ii) consequently the reserve price for the property could not be fixed till such time the amount of tax payable, was quantified. Pending writ petition, directions were issued to the respondent to consider and dispose the waiver applications after hearing the petitioner.



2. Today Mr.R.Sivaraman, learned counsel appearing for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondent, confirm that the authorities have disposed the waiver applications and, according to the learned counsel for the petitioner, some relief has also been obtained therein.

3. Let the tax liability be crystallized pursuant to the orders in waiver applications. The impugned sale proclamation is set aside, and the department is at liberty to take such action as may be permitted in accordance with law, to recover the re-quantified tax liability.

4. This writ petition is disposed in the aforesaid terms. Connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vs

To

Tax Recovery Officer-2,
Room No.59, Main Building,
2nd Floor, No.63 Race Course Road,
Coimbatore - 18.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.28629

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JPL(CO)
HS(23/07/2021)