

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.14704 of 2020
and

WMP. Nos.18274 & 18276 of 2020

Idappadi Taluk Lory Owners Association,
Rep. by its President,
Mr.T.Subramani,
S/o.Thirumalai Gounder,
No.9-217, Konganapuram, Omalur Main Road,
Konganapuram, Idappadi,
Salem - 637 102. Petitioner

Vs.

- 1.The Assistant Commissioner of Income Tax
Cum The Assessment Officer,
Circle 1 (1), Income Tax Office,
No.3, Gandhi Road, Salem 636 007.
- 2.The Deputy Commissioner of Income Tax,
Circle 1 (1), Income Tax Office,
No.3, Gandhi Road, Salem 636 007.
- 3.The Commissioner of Income Tax (Appeals), Salem,
No.3, Gandhi Raod, Hasthampatti,
Salem - 636 007. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records in letter number ITBA/COM/17/2019-20/1025714288 (1) dated 25.02.2020 on the file of the 2nd respondent relating to the assessment year 2017-2018 and quash the same.

For Petitioner : Mr.J.Lenin
For Respondents : Mr.ANR.Jayaprathap,
Junior Standing Counsel

O R D E R

Despite a specific direction on 13.10.2020 to ascertain whether the stay application filed by the petitioner is pending, no confirmation is given in this regard today. Since a copy of

the stay application is available at page No.67 of the typed-set filed in support of the writ petition, there is a direction to R2 to consider the same, hear the petitioner and pass orders within a period of four (4) weeks from today.

2. Since the stay application has been filed pending appeal and in light of Circulars issued by the Central Board of Direct Taxes (CBDT) directing the Assessing/Appellate Authorities to hear and dispose stay applications in a time bound fashion, there shall be a stay of recovery of the disputed demand arising from order of assessment dated 25.12.2019 for a period of four (4) weeks from today or till disposal of stay application, whichever is earlier.

3. The writ petition is disposed and connected Miscellaneous Petitions are also closed. No costs.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner of Income Tax
Cum The Assessment Officer,
Circle 1 (1), Income Tax Office,
No.3, Gandhi Road, Salem 636 007.

2.The Deputy Commissioner of Income Tax,
Circle 1 (1), Income Tax Office,
No.3, Gandhi Road, Salem 636 007.

3.The Commissioner of Income Tax (Appeals), Salem,
No.3, Gandhi Raod, Hasthampatti, Salem - 636 007.

+1cc to Mr.J.Lenin, Advocate SR.NO.22521

+1cc to Mr.A.P.Srinivas, Advocate SR.NO..22332

AKM/29.04.21/2P-6C/

W.P. No.14704 of 2020
and WMP. Nos.18274 & 18276 of 2020
07.04.2021