C.M.P.Nos.9680 of 2021 in

W.A.No.967 of 2020

M.DURAISWAMY, J.
and
R.HEMALATHA,J

(Order of the Court made by M.DURAISWAMY,J.)

The appellants in Writ Appeal No.967 of 2020 have filed the above petition seeking for extension of time granted on 11.02.2021 by the Hon'ble Division Bench of this Court.

2. The Hon'ble Division Bench of this Court, while allowing the Writ Appeal, granted liberty to the respondent to file a fresh petition under section 279 of the Income Tax Act before the 1st appellant within a period of 30 days from the date of receipt of a copy of the Judgment and further directed that the same shall be considered in accordance with law within a reasonable time not later than 90 days from the date on which the petition was presented in full form.

3. Mr. N.L.Raja, learned Senior Standing Counsel appearing for the respondent submitted that pursuant to the Judgment of the Division Bench of this Court, the respondent submitted his application under section 279 of the I.T. Act on 09.03.2021 and that the 1st appellant had called him for enquiry on 01.04.2021 and that the enquiry was completed on the same day.

4. Mr. A.P. Srinivas, learned Senior Standing Counsel appearing for the appellant submitted that since the officers in the Income Tax Department were transferred for various reasons, the orders could not be passed within the stipulated time, hence, the time may be extended by three months.

5. However, learned Senior Counsel appearing for the respondent submitted that since the 1st respondent had completed the enquiry on 01.04.2021 itself seeking for three months time would be too longer period for passing the order.

6. Considering the submissions made by the learned counsel on either side, we are of the considered view that taking into consideration the Covid Pandemic situation and also the specific submission made by the learned Senior standing Counsel appearing for the appellant that the officers in the Income Tax Department were transferred, we are inclined to grant two months' time from today for passing orders in the application submitted by the respondent. Accordingly, we direct the petitioners-appellants to pass orders on merits and in accordance with law on the application submitted by the respondent under section 279 of the Income Tax Act within two months from today. We also make it clear that no further extension of time would be granted to the petitioners-appellants.

With the above observations the petition is disposed of.

[M.D., J.] [R.H., J.]
06.07.2021

Rj

M. DURAISWAMY, J.
and
R.HEMALATHA,J

Rj

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