

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.16467, 16102, 16116, 16473, 17231, 19502, 19504, 15831, 15832, 17224, 16483, 16486, 17234, 19470, 19467, 19474, 16490, 16533, 16542, 16226, 16469, 16117, 19507, 16097, 16098, 16100, 16118, 16217, 17228, 16547, 17219, 19476, 19479 & 19482 of 2020 and
WMP.Nos.20055, 24110, 24111, 20520, 20526, 20528, 21277, 20461, 24108, 20092, 24082, 21302, 20058, 20095, 24072, 20068, 20094, 20252, 20255, 20465, 20523, 24075, 20524, 20069, 20089, 24107, 20267, 20270, 24084, 20440, 24114, 21288, 21290, 21292, 24085, 24086, 24088, 20060, 20062, 20053, 19679, 20464, 20096, 20098, 20446, 20460, 21298, 21299, 21301, 24063, 24064, 24070, 19677, 20467, 20516, 24115, 24076, 24080, 19678, 19680, 20056, 21279, 21286, 20437, 20438, 20441, 20445 & 20466 of 2020

M/s.PP Financiers (PAN No.AALFP5231H),
Represented by its Managing Partner, P.Palanisamy,
218E/218F, KSP Complex,
Oddanchatram,
Dindigul District - 624 619.

...Petitioner in Wps.16473,16469,16097,16098,
16100,16490,16483,16486 of 2020

M/s. PP Constructions (PAN No. AARFP0405F),
Represented by its Managing
Partner Mr. P. Palanisamy No. 66 Balaji
Nagar K.A. Nagar 3rd Cross Kothur Road LNS Post,
Karur 639 002

...Petitioner in Wps.16102,16118,16117 of 2020

M/s. PP Constructions (PAN No. AARFP0405F)
Represented by its Managing
Partner Mr. P. Palanisamy No. 66 Balaji
Nagar K.A. Nagar 3rd Cross Kothur Road LNS
Post Karur 639 00

...Petitioner in Wp.16116 of 2020

M/s.PP Enterprises (PAN No.AAPFP70242C)
Represented by its Manager
Partner Mr.P.Palanisamy 21 I Floor 17th
E Cross LBS Nagar Indira Nagar II Stage
Bengaluru-560038

.. Petitioners in Wps 17231,17219,17228,17234, 17224
of 2020

P.Palanisamy

S/o.Palaniyappa Gounder 390 P.P. Nilayam
9th Main 1st Cross Hal 2nd stage Indira
Nagar Bengaluru-560038

.. Petitioner WP.19502,19504,19470,19467,
19474,19507,19479 OF 2020

M/s.PP Enterprises (Pan No.AATFP5166H)

Represented by its Managing

Partner Mr. P. Palanisamy No. 216 / 4C1 /
217 / C1 1st Floor P.P.Complex
Oddanchatram Dindugal 624 707

.. Petitioner in WP.15831 of 2020

M/s.PP Enterprises (Pan No.AATFP5166H)

Represented by its Managing

Partner Mr. P. Palanisamy No. 216 / 4C1 /
217 / C1 1st Floor P.P.Complex
Oddanchatram Dindugal 624 707

.. Petitioner in WP.15832 of 2020

M/s.PP Financiers (PAN No.AAOF6682P)

Rep by its Managing Partner P.

Palanisamy No.307 Bharathi Nagar M.G.Road
Karur- 639 002

.. Petitioner in WP.16533,16542,16217,16547,16226/2020

P.Palanisamy

S/o.Palaniyappa Gounder 390 P.P. Nilayam
9th Main 1st Cross Hal 2nd stage Indira
Nagar Bengaluru-560038

.. Petitioner in WP.19476,19478 of 2020

1.Commissioner of Income Tax (Appeals),
63, Race Course Road,
Coimbatore - 641 018.

2.The Assistant Commissioner of Income Tax,
Central Circle-3,
63 Race Course Road,
Coimbatore - 641 018.

... Respondents in all WPs

PRAYER in WP.16467/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner Firm in pursuance to the Assessment Orders dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2010 -11, during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16102/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, Call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 21.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019-20 / 1025541811 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment orders dated 27.12.2019 passed by the 2nd Respondent for Assessment year 2015-16 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16116/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to Call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 21.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019-20 / 1025541811 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment orders dated 27.12.2019 passed by the 2nd Respondent for Assessment year 2016-17 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16473/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd

Respondent herein regarding the common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2012 -13 during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.17231/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned order dated 21.02.2020 bearing DIN and Letter NO. ITBA / COM/ F/ 17/ 2019- 20/ 1025542774 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2017-18 during the pendency of the Appeals preferred by the Petitioner Firm Before the Commissioner of Income Tax (Appeals) .

PRAYER in WP.19502/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No. ITBA/ RCV/ F/ 107/ 2002-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2013-14 during the pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals)

PRAYER in WP.19504/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No. ITBA/ RCV/ F/ 107/ 2002-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2014-15 during the pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals)

PRAYER in WP.15831/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ

of Certiorarified, Call for the records of the 2nd Respondent herein regarding the Impugned order dated order dated 18.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019- 20 / 1025369291 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Order dated 27.12.2019 passed by the 2nd Respondnet for Assessment year 2017-18 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner fo Income Tax (Appeals)

PRAYER in WP.15832/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, Call for the records of the 2nd Respondent herein regarding the Impugned order dated order dated 18.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019- 20 / 1025369291 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Order dated 27.12.2019 passed by the 2nd Respondnet for Assessment year 2018-19 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner fo Income Tax (Appeals)

PRAYER in WP.17224/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned order dated 21.02.2020 bearing DIN and Letter NO. ITBA / COM/ F/ 17/ 2019- 20/ 1025542774 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2015-16 during the pendency of the Appeals preferred by the Petitioner Firm Before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16483/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2013 -14 during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16486/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2014 -15 during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.17234/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned order dated 21.02.2020 bearing DIN and Letter NO. ITBA / COM/ F/ 17/ 2019- 20/ 1025542774 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2018-19 during the pendency of the Appeals preferred by the Petitioner Firm Before the Commissioner of Income Tax (Appeals) .

PRAYER in WP.19470/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No.ITBA/ RCV/ F/ 107/ 2020-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2011-12 during the pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals)

PRAYER in WP.19467/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No.ITBA/ RCV/ F/ 107/ 2020-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2010-11 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.19474/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified,to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No.ITBA/ RCV/ F/ 107/ 2020-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2012-13 during the pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals).

PRAYER in WP.16490/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified,To call for the records of the 2nd Respondent herein regarding the common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2015 -16 during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16533/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified,to call for the records of the 2nd respondent herein regarding the Common impugned order dated 17.02.2020 bearing DIN and Letter No ITBA/ COM/F/ 17/ 2019-20/ 1025314509(1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment Order dated 28.12.2019 passed by the 2nd respondent for Assessment year 2016- 17 during the pendency of the appeals perferred by the petitioner Firm before the Commissioner of Income Tax (Appeals)

PRAYER in WP.16542/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified,to call for the records of the 2nd respondent herein regarding the Common impugned order dated 17.02.2020 bearing DIN and Letter No ITBA/ COM/F/ 17/ 2019-20/ 1025314509(1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment Order dated 28.12.2019 passed by the 2nd respondent for Assessment year 2017- 18 during the pendency of the appeals perferred by the petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16226/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025314509 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner firm in pursuance to the Assessment order dated 30.12.2019 passed by the 2nd Respondent for Assessment Year 2015 -16 during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16469/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2011 -12 during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16117/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, Call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 21.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019-20 / 1025541811 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment orders dated 27.12.2019 passed by the 2nd Respondent for Assessment year 2017-18 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals)

PRAYER in WP.19507/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No. ITBA/ RCV/ F/ 107/ 2020-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2015-16 during the

pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals)

PRAYER in WP.16097/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, Call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019-20 / 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment orders dated 28.12.2019 passed by the 2nd Respondent for Assessment year 2016-17 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals)

PRAYER in WP.16098/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, Call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019-20 / 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment orders dated 28.12.2019 passed by the 2nd Respondent for Assessment year 2017-18 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals)

PRAYER in WP.16100/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, Call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019-20 / 1025309917 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment orders dated 28.12.2019 passed by the 2nd Respondent for Assessment year 2018-19 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals)

PRAYER in WP.16118/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, Call for the records of the 2nd Respondent herein regarding the Common Impugned Order dated 21.02.2020 bearing DIN and Letter No. ITBA / COM / F / 17 / 2019-20 / 1025541811 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to

the Assessment orders dated 27.12.2019 passed by the 2nd Respondent for Assessment year 2018-19 during the pendency of the appeals preferred by the petitioner Firm before the Commissioner of Income Tax (Appeals)

PRAYER in WP.16217/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned Order dated 17.02.2020 bearing DIN and Letter No. ITBA /COM/ F/ 17/ 2019 -20/ 1025314509 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the Petitioner firm in pursuance to the Assessment order dated 30.12.2019 passed by the 2nd Respondent for Assessment Year 2014 -15 during the pendency of the appeals preferred by the Petitioner Firm before the Commissioner of Income Tax (Appeals).

PRAYER in WP.17228/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd Respondent herein regarding the common Impugned order dated 21.02.2020 bearing DIN and Letter NO. ITBA / COM/ F/ 17/ 2019- 20/ 1025542774 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2016-17 during the pendency of the Appeals preferred by the Petitioner Firm Before the Commissioner of Income Tax (Appeals).

PRAYER in WP.16547/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the Common impugned order dated 17.02.2020 bearing DIN and Letter No ITBA/ COM/F/ 17/ 2019-20/ 1025314509(1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment Order dated 28.12.2019 passed by the 2nd respondent for Assessment year 2018- 19 during the pendency of the appeals perferred by the petitioner Firm before the Commissioner of Income Tax (Appeals)

PRAYER in WP.17219/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, To call for the records of the 2nd

Respondent herein regarding the common Impugned order dated 21.02.2020 bearing DIN and Letter NO. ITBA / COM/ F/ 17/ 2019- 20/ 1025542774 (1) passed by the 2nd Respondent and quash the same and consequently direct the 2nd Respondent to keep in abeyance the demand for tax from the petitioner Firm in pursuance to the Assessment order dated 28.12.2019 passed by the 2nd Respondent for Assessment Year 2014-15 during the pendency of the Appeals preferred by the Petitioner Firm Before the Commissioner of Income Tax (Appeals).

PRAYER in WP.19476/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No. ITBA/ RCV/ F/ 107/ 2020-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2016-17 during the pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals)

PRAYER in WP.19479/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No. ITBA/ RCV/ F/ 107/ 2020-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2017-18 during the pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals)

PRAYER in WP.19482/2020: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified, to call for the records of the 2nd respondent herein regarding the impugned order dated 18.09.2020 bearing DIN and Letter No. ITBA/ RCV/ F/ 107/ 2020-21 / 1028005272 (1) passed by the 2nd respondent and quash the same and consequently direct the 2nd respondent to keep in abeyance the demand for tax from the petitioner firm in pursuance to the Assessment Orders dated 30.12.2019 passed by the 2nd Respondent for Assessment year 2018-19 during the pendency of the appeals preferred by the petitioner Firm before the commissioner of Income Tax (Appeals)

For Petitioner : Mr.N.L.Rajah, Senior Counsel
(in all WPs) For Mr.N.S.Ramanan
For Respondents : Mr.A.P.Srinivas, Senior (in
all WPs) Standing Counsel and
Mr.ANR Jaya Prathap JSC

COMMON ORDER

The petitioners challenge orders passed by the Assessing Officer rejecting applications for stay of collection of disputed demands arising from orders of assessment passed in terms of the provisions of the Income Tax Act, 1961 (in short 'Act'). The orders have been passed pursuant to search and seizure action initiated under Section 132 of the Act on 10.08.2017 in the case of PP Financiers, Oddanchatram, PP Financiers, Karur, PP Enterprises, Bangalore, PP Construction, Bangalore, PP Financiers, Chennai and M/s.Thiruchendoorar Financier, Karur and the residences of the partners at various locations. The assessments have been challenged by way of first appeal that are pending before the Commissioner of Income Tax (Appeals).

2. Inter alia, the petitioner had filed applications for stay under Section 220(6) of the Act and after hearing the petitioners the impugned orders have come to be passed rejecting the applications and directing that the disputed demands be remitted forthwith, on or before 24.02.2020, or in the alternative, threatening coercive recovery action. Since no portion of the disputed demands were remitted by the petitioners, the Assessing Authority proceeded to attach some of the bank accounts of the petitioners and it is as against this order that the present Writ Petitions have been filed.

3. Mr.N.L.Rajah, learned Senior Counsel appearing for the counsel on record would argue that the impugned order has not taken into account the existence of prima case financial stringency and balance of convenience.

4. Mr.A.P.Srinivas, learned Senior Standing Counsel has filed counters in all matters defending the impugned orders and submitting that the same take into account all relevant aspects of the matter.

5. The Assessing Authority has considered the existence or otherwise of a prima facie case coming to conclusion that though the petitioners were offered multiple opportunities to explain the sources of investment, the opportunities were not availed by them.

6. As far as financial stringency is concerned, the petitioners did not appear on the date of hearing of the stay application i.e. 17.02.2020, and hence there were no materials available with the Officer to either establish financial stringency or otherwise. Thus the Assessing Authority rejected

the interim protection sought considering the balance of convenience, in the matters.

7. One aspect that comes to my notice is that though the search was conducted on 10.08.2017 notices under Section 153A of the Act appear to have been issued only on 03.07.2019 calling for returns of income to be filed within 15 days, and in a situation where the limitation for completion of assessment order expires by 31.12.2019. Thus one question that would arise that whether sufficient opportunity has been extended to the petitioner at the time of completion of assessment to comply with notices and furnish details in support of their respective stands.

8. Be that as it may, since the appeal is pending before the first appellate authority, the petitioner is entitled to move him as well for consideration of its request for interim protection. I am informed that applications for stay have been filed on 06.01.2021 before the Commissioner of Income Tax (Appeals) (CIT(A)). In the light of the aforesaid, it would suffice that a direction be issued to the CIT(A), arrayed as R1, to hear the petitioner and dispose the stay applications within a period of six (6) weeks from today by way of a speaking order, on the aspect of existence of prima facie case, financial stringency and balance of convenience. The attachment of the bank accounts as on date, shall continue. However, there shall be no appropriation of any amounts from the balances thereof. No further recovery proceedings shall be initiated for a period of six weeks from today or till the date of passing of orders by the CIT(A), whichever is earlier.

9. With the above directions, these writ petitions are disposed. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

Ska

To

1.The Commissioner of Income Tax (Appeals),
63, Race Course Road,
Coimbatore - 641 018.

2.The Assistant Commissioner of Income Tax,
Central Circle-3,
63 Race Course Road,
Coimbatore - 641 018.

+3ccs to Mr.N.S.Ramanan, Advocate SR.No. 1248

+2ccs to Mr.A.P.Srinivas , Advocate SR.No. 1320

Writ Petition Nos.16467, 16102, 16116, 16473,
17231, 19502, 19504, 15831, 15832, 17224, 16483,
16486, 17234, 19470, 19467, 19474, 16490, 16533,
16542, 16226, 16469, 16117, 19507, 16097, 16098,
16100, 16118, 16217, 17228, 16547, 17219, 19476,
19479 & 19482 of 2020 and

WMP.Nos.20055, 24110, 24111, 20520, 20526, 20528,
21277, 20461, 24108, 20092, 24082, 21302, 20058,
20095, 24072, 20068, 20094, 20252, 20255, 20465,
20523, 24075, 20524, 20069, 20089, 24107, 20267,
20270, 24084, 20440, 24114, 21288, 21290, 21292,
24085, 24086, 24088, 20060, 20062, 20053, 19679,
20464, 20096, 20098, 20446, 20460, 21298, 21299,
21301, 24063, 24064, 24070, 19677, 20467, 20516,
24115, 24076, 24080, 19678, 19680, 20056, 21279,
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