



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.07.2021

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THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.1672 of 2018

and

W.M.P.Nos.2077 & 2078 of 2018

K.Vijayalakshmi

.. Petitioner

Vs.

1. The Commissioner of Income Tax(TDS)
Office of the Commissioner of Income Tax (TDS)
BSNL Building Tower - 1, 1st Floor,
Greens Road,
Thousand Lights,
Chennai - 600 006.

2. The Assistant Commissioner of Income Tax,
TDS Circle - 2,
Office of the Commissioner of Income Tax,
M.G.Road, Nungambakkam,
Chennai - 600 034.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the 1st respondent dated 23.02.2017 in C.No.CIT (TDS)/CHE/Prosen.24/2016-17 and the consequential complaint filed u/s 276(b) read with Section 278-B of the Income Tax Act, pending on the file of the Additional Chief Metropolitan Magistrate Court, Economic Offence - I, Egmore, Chennai in E.O.C.C.No.75 of 2017 and quash the same.

For Petitioner : Mr.Murali Krishnan for
M/s Mcgan Law Firm

For Respondents : Mrs.Sheela
Special Public Prosecutor
for Income Tax

O R D E R

The petitioner has filed this petition for Writ of Certiorari to call for the records of the 1st respondent dated



23.02.2017 in C. No.CIT (TDS)/CHE/Prosen.24/2016-17 and the consequential complaint filed u/s 276(b) read with Section 278-B of the Income Tax Act, pending on the file of the Additional Chief Metropolitan Magistrate Court, Economic Offence - I, Egmore, Chennai in E.O.C.C.No.75 of 2017 and quash the same.

2. The grounds raised by the counsel for the petitioner are all factual in nature and it requires appreciation of evidence and this Court cannot decide the same in exercise of its jurisdiction under Article 226 of the Constitution of India. It is left open to the petitioner to raise all the grounds before the Court and the same shall be considered on its own merits and in accordance with law. This Court is not inclined to interfere with the proceedings pending before the Court below.

3.It is represented by the learned counsel appearing for the petitioner that this Court may issue a direction to the Trial Court to expedite the trial and complete the same as early as possible. He would further submit that the appearance of the petitioner before the Trial Court may be dispensed with.

4. Accordingly, this petition is disposed of directing the trial court to dispose of E.O.C.C.No.75 of 2017, as expeditiously as possible as per seniority of the case. The petitioner and respondent are directed to co-operate with the trial court for the early completion of trial. Further, taking into consideration the request as made by the learned counsel for the petitioner, their appearance before the trial court is dispensed with except for their appearance for the purpose of receiving the copy of the proceedings u/s 207 Cr.P.C., framing of charges, questioning under Section 313 Cr.P.C. and on the day on which judgment is to be pronounced. However, if for any particular reason, the presence of the petitioner is necessary, the trial court, at its wisdom, shall direct their appearance on those days. Consequently, connected miscellaneous petitions, if any, are closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Income Tax(TDS)
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2. The Assistant Commissioner of Income Tax,
TDS Circle - 2,
Office of the Commissioner of Income Tax,
M.G.Road, Nungambakkam,
Chennai - 600 034.
3. The Additional Chief Metropolitan Magistrate Court,
Economic Offence - I, Egmore, Chennai.

+1CC to M/s.McGan Law Firm, Advocate, Sr.No.36882

W.P.No.1672 of 2018
and
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GPL (CO)
K.RK. (31.08.2021)