IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.Nos.11155 to 11159 of 2014
and
M.P.Nos.1, 1, 1, 1 and 1 of 2014

Smt.S.Gowri .. Petitioner in W.P.Nos.11155 & 11156 of 2014

Smt.K.Padma .. Petitioner in W.P.No.11157 of 2014

Smt.S.Kavithaa .. Petitioner in W.P.No.11158 of 2014

Shri.S.Kalyankumar .. Petitioner in W.P.No.11159 of 2014

-vs-

1.Tax Recovery Officer,
Central-I, No.46,
Nungambakkam High Road,
Chennai.

2.Commissioner of Income Tax,
Central-I, No.121,
Nungambakkam High Road,
Chennai.

3.Director General of Income-Tax
(Investigation),
No.121, Nungambakkam High Road,
Chennai. .. Respondents in all W.Ps.

Prayer in W.P.No.11155 of 2014 :- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the 1st respondent in proceedings dated 24.01.2014 in Form ITCP 17, and quash the same and further forbear the 1st respondent from treating the petitioner as an assessee in default pending disposal of the waiver petition dated 3rd April 2014 filed before the 3rd Respondent on 07.04.2014.

Prayer in W.P.Nos.11156 to 11159 of 2014 :- Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the 1st respondent in proceedings dated 24.01.2014 in Form ITCP 17, and quash the same and further forbear the 1st respondent from treating the petitioners as assessees in default pending disposal of the waiver petitions dated 3rd April 2014 filed before the 2nd and 3rd Respondents on 07.04.2014.

For Petitioner (In all W.Ps.)	:	Mr.M.P.Senthil Kumar
For RR1 & 2 (In all W.Ps.)	:	Mr.Prabu Mukunth Arunkumar Standing Counsel
For R3 (In all W.Ps.)	:	Mr.A.P.Srinivas, Senior Standing Counsel

COMMON ORDER

The learned counsel appearing on behalf of the writ petitioners made a submission that the waiver petitions filed by the respective petitioners in these writ petitions are pending before the third respondent, who has to consider and pass final orders. The waiver petitions are filed seeking waiver of interest under Sections 234A, 234B and 234C of the Income Tax Act, 1961 (hereinafter referred to as "the IT Act") for the respective assessment years as stated in the petitions filed by the petitioners.

2.The learned counsel appearing on behalf of the respondents do admitted the fact that the waiver petitions filed by the petitioners are pending before the third respondent and the third respondent is the competent authority to consider the waiver petitions in accordance with the provisions of the IT Act and dispose of the same.

3.In view of the said submission made by the respective learned counsel appearing on behalf of the parties, this Court is inclined to direct the third respondent to consider the waiver petitions filed by the petitioners by affording opportunity to the writ petitioners following the procedures contemplated and pass orders on merits and in accordance with law as expeditiously as possible preferably within a period of three months from the date of receipt of a copy of this order. The petitioners are directed to communicate one more copy of the waiver petitions already sent by them along with a copy of this order enabling the third respondent to consider the issues on merits.

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

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

Abr

To

1.Tax Recovery Officer,
Central-I,
No.46, Nungambakkam High Road,
Chennai.

2.Commissioner of Income Tax,
Central-I,
No.121, Nungambakkam High Road,
Chennai.

3.Director General of Income-Tax
(Investigation),
No.121, Nungambakkam High Road,
Chennai.

+5cc to Mr.G.Baskar, Advocate, S.R.No. 25244, 25245, 25247, 25248, 25250

W.P.Nos.11155 to 11159 of 2014

AK II(CO)
GN(07/07/2021)