

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.18577 of 2020
and
WMP. Nos.23039 & 23040 of 2020

Gopalakrishnan

... Petitioner

Vs

1.The Assistant Commissioner of Income Tax,
Central Circle,
Salem.

2.The Commissioner of Income Tax (Appeals) 18
Chennai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the First Respondent in DIN & Notice No.ITBA/RCV/S/226(3)_2/2020-21/1028499489(1) dated 05.11.2020 issued u/s 226(3) of the Income Tax Act 1961 to M/s.Bharathi Cements Corporation Pvt. Ltd. Relating to the recovery of the demand of the Petitioner and quash the same.

For Petitioner : Ms. N.V.Lakshmi

For Respondents: Mr.A.P.Srinivas

Senior Standing Counsel

O R D E R

Heard Ms.N.V.Lakshmi, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents.

2. The challenge is to a notice issued under section 226(3) of the Income Tax Act, 1961 (in short 'Act') to M/s.Bharathi Cements Corporation Private Limited, (garnishee) tenant of the petitioner, in connection with the disputed arrears arising from an income tax assessment for assessment year 2005-06.

3. Mr.Srinivas confirms that the petitioner has filed an application seeking interim protection before the 2nd respondent/Commissioner of Income Tax (Appeals) along with the statutory appeal, the stay application is listed tomorrow (19.01.2021) for hearing and that the same will be disposed within one week.

4. In such circumstances, there is a direction to the 2nd respondent to hear the petitioner and dispose the stay application dated nil (page no.34 of the typed set dated 27.11.2020) within a period of one week from today.

5. With the aforesaid direction, this writ petition is closed. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ska/vs

To

1.The Assistant Commissioner of Income Tax,
Central Circle,
Salem.

2.The Commissioner of Income Tax (Appeals) 18
Chennai.

+1cc to Mr.N.V.Balaji, Advocate, sr no.2230

+1cc to Mr.A.P.Srinivas, Advocate, sr no.2116

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and

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AK(CO)

RMP(03/02/2021)

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