BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 19.02.2021
CORAM:
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.18757 of 2020
and
W.M.P.(MD)Nos.15674 and 15675 of 2020

M/s.Ponnaiyah Ramajayam Institute of
Science and Technology Trust,
Rep. by its Authorised signatory,
Mr.M.P.Nageshwaran,
No.33-34, Natarajapuram South,
Medical College Road,
Thanjavur. ... Petitioner

-Vs-

The Assistant Commissioner of Income Tax,
ACIT, TDS CICLE Madurai,
Income Tax Department,
Ministry of Finance,
Government of India. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the respondent in and by it proceedings in ITBA/COM/F/17/2019-20/1026291883(1) ACIT, TDS CIRCLE, MADURAI, dated 07.03.2020 and quash the same.

For Petitioner : Mr.K.K.Maheshraja

For Respondent : Ms.M.Parameswari
for Mrs.S.Srimathy
Standing Counsel

ORDER

Heard the learned counsel appearing for the petitioner and the learned standing counsel appearing for the respondent.

2.The respondent issued the impugned communication informing the petitioner that they have to pay a sum of Rs.2,25,68,992/- towards TDS arrears. The petitioner challenges the said communication on the ground that the respondent has not taken into account the payment already made by him.

3.The petitioner's counsel draws my attention to the representation dated 24.01.2020 enclosed in the typed set of papers.

4.When the matter was taken up for hearing, the learned Standing Counsel based on the counter affidavit would point that the figure mentioned in the impugned notice does not pertain to a particular year but covers the period from 2008-2009 to 2019-2020. More than anything else, in Paragraph No.6, it has been mentioned that the respondent has only called upon the petitioner to discharge their statutory liability and that the impugned communication is only a notice and that the petitioner is very much having the option to submit the correct statement.

5.The petitioner is directed to go to the office of the respondent on 01.03.2021 at 11.00 a.m., and produce proof that the demand set out in the impugned notice is not sustainable. Based on the materials to be produced by the petitioner, the respondent will issue a revised communication.

6.The Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To
The Assistant Commissioner of Income Tax,
ACIT, TDS CICLE Madurai,
Income Tax Department,
Ministry of Finance,
Government of India.

+1 CC to M/s.S.SRIMATHY, Advocate (SR-6264[F] dated 19/02/2021)

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KM (26.02.2021) 2P 3C