



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED:31.03.2021

CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P (MD)No.13378 of 2018
and
W.M.P. (MD)Nos.12191 and 12192 of 2018

M/s.A 2295 The Madurai Cooperative
Printing Works Limited,
(PAN AAAAA0623N),
No.15, T.P.K.Road,
Andalpuram,
Madurai - 625 003,
Rep. by its Managing Director.

:Petitioner

-Vs-

The Income Tax Officer,
Office of Income Tax,
Non-Corporate Ward-3(5),
V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai - 2.

:Respondent

Prayer:Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned notice dated 20.04.2018 issued by the respondent in PAN: AAAAA0623N/NCW-1(1)/MDU under Section 217(1)(c) of I.T. Act and quash the same.

For Petitioner : Mr.S.Venkatesh For Mr.A.Sivaji.

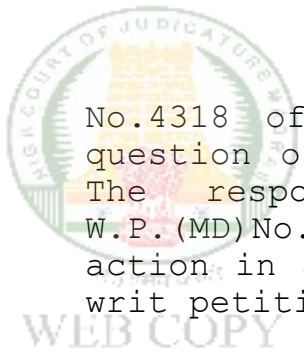
For Respondent : Mrs.M.Parameswari For Mrs.S.Srimathy,
Special Government Pleader.

ORDER

Heard the learned counsel on either side.

2.The petitioner challenges the impugned communication, whereby the petitioner has been directed to appear in connection with the penalty proceedings initiated by the respondent.

3.The case of the petitioner is that the penalty proceedings are consequential to the earlier assessment order dated 08.12.2017 issued by the respondent for the assessment year 2015-16. He would point out that the operation of the said order has been stayed by this Court on 23.03.2018 in W.M.P. (MD)No.4438 of 2018 in W.P. (MD)



No.4318 of 2018. When the primary order has been stayed, the question of initiating penalty proceedings will not arise at all. The respondent has to necessarily await the outcome of W.P.(MD)No.4318 of 2018. The respondent can of course initiate action in accordance with law based on the result of the aforesaid writ petition.

4.With this liberty to the respondent, the impugned communication is quashed and the writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

ASSISTANT REGISTRAR

/TRUE COPY/

/ /2021

SUB ASSISTANT REGISTRAR(CS)

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 Income Tax Officer,
Office of Income Tax,
Non-Corporate Ward-3(5),
V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 2.

+1 CC to M/s.A.SIVAJI, Advocate (SR-14978[F] dated 01/04/2021)

+1 CC to M/s.S.SRIMATHY, Advocate (SR-15244[F] dated 01/04/2021)

ias (PA) SSS (CO)
SMN/12.05.2021/2P/4C.

W.P (MD) No.13378 of 2018
31.03.2021