



W.P.No.1296 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 13.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.1296 of 2020 and
WMP.Nos.1559 & 1563 of 2020

T.Nalini

... Petitioner

Vs

1.The Commissioner of Income Tax (Appeals)-14,
Ayakar Bhavan,
Main Building, 2nd Floor,
Chennai-600 034.

2.The Income Tax Officer,
Non Corporate Ward 14(4),
6th Floor, (Cabin), Annex Building,
121, Nungambakkam High Road,
Chennai 600 034.

3.The Sub Registrar,
Sub Registrar Office,
Ashok Nagar.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the Order in ITO/NCW-14(4)/281B/2019-20 dated 28.06.2019 of the second respondent together with the letter dated 03.07.2019 issued by the 1st



W.P.No.1296 of 2020

respondent and quash the same as being illegal, arbitrary and unconstitutional and consequently direct the 1st respondent to entertain the Appeal dated 18.06.2019 submitted by the petitioner after affording an opportunity of hearing to the petitioner, in accordance with law and to decide the Appeal within a time frame to be fixed by this Court.

For Petitioner : M/s.A.Parveen
For Respondents : Mr.Prabu Mukund Arunkumar (for R1 & R2)
Junior Standing Counsel

Mr.E.Vijay Anand (for R3)
Additional Government Pleader

ORDER

The petitioner challenges order dated 28.06.2019, which is an order of provisional attachment of properties in terms of the Income tax Act 1961 ('Act'), pending assessment proceedings for assessment year (AY) 2018-19.

2. There is a second prayer seeking a direction to the first respondent to entertain appeal dated 18.06.2019 submitted by the petitioner and decide the same in accordance with law. Both prayers are infructuous as on date.

3. The order of provisional attachment relates to the properties at (i) F-2, Srinivasa Apartments, 77th Street, 16th Avenue, Ashok Nagar, Chennai-600 083 and (ii) Door No.10/19, Poonammal Nagar, Nesapakkam, Chennai-600 078.

4. With the passing of the order of assessment for AY 2018-19 on 28.09.2021, the impugned order of provisional attachment has expired and this



W.P.No.1296 of 2020

prayer is rendered infructuous. The submissions of the respondents that despite the proceedings for attachment of the impugned properties having been taken in accordance with law, the petitioner has transferred one of the two properties for which the Department is taking suitable action, is recorded.

5.As far as the second prayer is concerned, the mandamus sought is as regards the statutory appeal challenging an order under Section 271(1)(c) levying penalty. The learned Standing Counsel now produces a copy of Form-35 filed electronically to show that this appeal has, pending writ petition, been filed online with condonation of delay.

6.In light of the same, this prayer is also rendered infructuous and this writ petition is closed. No costs. Connected miscellaneous petitions are also closed.

13.10.2022

vs

Index : Yes/No

Speaking Order

To

1.The Commissioner of Income Tax (Appeals)-14,
Ayakar Bhavan,
Main Building, 2nd Floor,
Chennai-600 034.

DR.ANITA SUMANTH, J.



W.P.No.1296 of 2020

VS

2. The Income Tax Officer,
Non Corporate Ward 14(4),
6th Floor, (Cabin), Annex Building,
121, Nungambakkam High Road,
Chennai 600 034.

3. The Sub Registrar,
Sub Registrar Office,
Ashok Nagar.

W.P.No.1296 of 2020 and
WMP.Nos.1559 & 1563 of 2020

13.10.2022