



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.1186 of 2022
and
W.M.P.No.1262 of 2022

(Through Video Conferencing)

Senthilmurugan Auto Agencies,
Represented by its Partner,
Dinesh Kumar,
19-D SMK Compund,
Perundurai Road,
Erode, Tamil Nadu - 638 011.

... Petitioner

Vs.

The Assistant Commissioner of Income Tax,
Circle 1 Erode,
Flat No.R2, Nallappa Street,
Periyar Nagar, Erode,
Tamil Nadu - 638 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus directing the respondent to forbear from taking any steps towards the recovery of any demand made pursuant to the assessment order dated 30.12.2019 for the Assessment Year 2017-2018 for PAN:ABTFS2331J until disposal of the appeal filed by the petitioner by the Commissioner of Income Tax (Appeals) 3, Coimbatore.

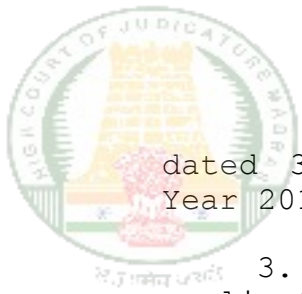
For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

Mr.A.N.R.Jayaprathap, learned Junior Standing Counsel takes notice on behalf of the respondent.

2. After hearing the learned for the petitioner and the learned Junior Standing Counsel for the respondent, this writ petition is being disposed considering the fact that the petitioner has filed an appeal against the Assessment Order



dated 30.12.2019 passed by the respondent for the Assessment Year 2017-2018.

3. It is noticed that the petitioner has also filed an application under Section 220(6) of the Income Tax Act, 1961 as early as 24.01.2020. The respondent however now issued the Impugned Notice under Section 221(1) of the Income Tax Act, 1961 and has called upon the petitioner to show cause as to why penalty should not be levied against the petitioner.

4. Considering the fact that the petitioner's appeal is pending before the Appellate Commissioner and the petitioner's petition/application under Section 220(6) of the Income Tax Act, 1961 is pending before the respondent, I am inclined to dispose this writ petition by directing the respondent, to pass appropriate orders on merits and in accordance with law in the petition/application filed by the petitioner under Section 220 (6) of the Income Tax Act, 1961 within a period of four weeks from the date of receipt of a copy of this order. All further proceedings pursuant to the Impugned Notice will be subject to final outcome of the order to be passed in the petition/application filed by the petitioner under Section 220 (6) of the Income Tax Act, 1961.

5. This writ petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

The Assistant Commissioner of Income Tax,
Circle 1 Erode, Flat No.R2, Nallappa Street,
Periyar Nagar, Erode, Tamil Nadu - 638 001.

+1cc to Mr.Arun karthik mohan, Advocate, S.R.No.5868

+1cc to Mr.A.P.Srivas senior Standing Counsel,

Advocate, S.R.No.6104

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RK(CO)
CT 28/02/2021