IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Thursday, the Third day of March Two Thousand Twenty Two

PRESENT

THE HON`BLE MR.JUSTICE R.SURESH KUMAR

WMP.Nos.903, 910 and 913 of 2022

IN WP.Nos.22829, 23066 and 23073 of 2021

1 THE DEPUTY COMMISSIONER OF INCOME TAX, DC/AC, CENTRAL CIRCLE - 1 (2), 3RD FLOOR, INVESTIGATION WING, INVESTIGATION BUILDING, NO.46,(OLD NO.108), MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI-600 034. [PETITIONERS IN ALL THE PETITIONS]

2 THE ADDITIONAL COMMISSIONER OF INCOME TAX, CENTRAL RANGE-1 CHENNAI, NO.46 (OLD NO.108), MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI 600 034.

Vs

RAJU SUGUMARAN, S/O.MR.RAJU NO.10, 2ND STREET, TELEPHONE COLONY, ADAMBAKKAM, CHENNAI 600 088. [RESPONDENT IN ALL THE PETITIONS]

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased

1.WMP No.903 of 2022
To extend the time granted in order dated 29.10.2021 passed in WP.No.22829 of 2021 for further 6 months.

2.WMP No.910 of 2022
To extend the time granted in order dated 29.10.2021 passed in WP.No.23066 of 2021 for further 6 months.

3.WMP No.913 of 2022
To extend the time granted in order dated 29.10.2021 passed in WP.No.23073 of 2021 for further 6 months.

Order : These petitions coming on this day for hearing upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of MR.A.N.R.JAYAPRATHAP, Advocate for the petitioners in all the petitions and of MR.G.BASKAR, Advocate for the Respondent in all the petitions, the court made the following order:-

In the main writ petitions, common order was passed on 29.10.2021 directing the Revenue to complete the assessment within some time frame, the operative portion of the order reads thus:

> "*7. The following order is passed:*
>
> > *(a) All the three impugned orders being (i) order dated 28.09.2021 bearing reference No.ITBA/COM/F/17/2021-22/1036000636(1) pertaining to assessment year 2020-21, (ii) order dated 29.09.2021 bearing reference No.ITBA/AST/S/153C/2021-22/1036031441(1) pertaining to assessment year 2019-20 and (iii)order dated 29.09.2021 bearing reference No.ITBA/AST/S/153C/2021-22/10360331261(1) pertaining to assessment year 2017-18, qua the writ petitioner are set aside on the sole ground that the notice under Section 153C of IT Act, which should precede impugned orders, came to be served after passing of impugned orders on 08.10.2021.*
> >
> > *(b) In the light of the above limb of this order, though obvious, it is made clear that this Court has not expressed any view or opinion on the merits of the matter.*
> >
> > *(c) The first respondent shall commence the legal drill from 153C notice already served on the writ petitioner on 08.10.2021 and complete the legal drill* de novo *as expeditiously as the business of the first respondent would permit and in any event within 12 weeks from today i.e., on or before 21.01.2022 on the merits of the matter and by following the procedures and principles;*
>
> *Captioned three writ petitions are disposed of with the above terms. Consequently WMPs are also disposed of as closed. There shall be no order as to costs."*

2. Pursuant to the said order, according to the learned Standing Counsel appearing for the Revenue, they proceeded to complete the assessment, but for various reasons, they could not complete it within the time stipulated by this Court in the said order.

3. However Mr.A.N.R.Jayaprathap, learned Standing Counsel appearing for the petitioner/Revenue for the reasons stated in the affidavit in this petition, seeks indulgence of this Court for extending the said time for a further period of six months, as this application is filed before this Court seeking extension of time before the original time granted by this Court expires.

4. Heard Mr.G.Baskar, learned counsel appearing for the respondent/asseseee, who would submit that at least let the petitioner/Revenue complete the assessment within the present extended time of 90 days without seeking further extension of time.

5. After having heard the learned counsel appearing for both sides and satisfied with the reasons in the affidavit filed in support of this petition, this petition is ordered, where further period of 90 days is given from today to the petitioner/Revenue to complete the assessment as indicated by the order of this Court referred to above without seeking further extension of time.

-sd/-
03/03/2022

/ TRUE COPY /

Sub Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE DEPUTY COMMISSIONER OF INCOME TAX,
DC/AC, CENTRAL CIRCLE-1(2), 3RD FLOOR,
INVESTIGATION WING, INVESTIGATION BUILDING,
NO.46, (OLD NO.108), MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI-600 034.

2 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
CENTRAL RANGE-1, CHENNAI, NO.46, (OLD NO.108),
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI-600 034.

Order

in
WMP.Nos.903, 910 and 913 of 2022

IN WP.Nos.22829, 23066 and 23073 of 2021

Date :03/03/2022

From 26.2.2001 the Registry is issuing certified
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PA (11/03/2022)