IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

WP.Nos.6270 & 6273 of 2020 and
WMP.Nos.7387, 7388 & 7390 of 2020

Smt.Lakshmi Gayathri Aravapalli,
Proprietrix,
M/s.Srinivasa Chemicals Enterprises,
No.11/6, Pappathi Ammal Street,
Kodambakkam, Chennai-600 024. ... Petitioner in both WPs

Vs

1.The Commissioner of Income Tax (Appeals)-18,
Room No.46, 3rd Floor, New Income Tax Building,
No.46, Nungambakkam High Road,
Chennai-600 034.

2.Assistant Commissioner of Income Tax,
ACIT Central Circle-1(2),
3rd Floor, New Income Tax Building,
No.46, Nungambakkam High Road,
Chennai-600 034. ... Respondents in both WPs

PRAYER in WP.No.6270 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records and quash the order bearing references No.ITBA/COM/F/17/2019-20/1025134514(1) dated 13.02.2020 passed by the 2nd Respondent The Assistant Commissioner of Income Tax, ACIT Central CIR-1(2), Chennai-34 under Section 220(6) of the Income Tax Act, 1961 and forbear the Respondents from taking coercive action against the petitioner for recovery of scrutiny demand for the Assessment year 2007-08.

PRAYER in WP.No.6273 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records and quash the order bearing reference No.20071152281 dated 23.12.2019 passed by the 2nd Respondent The Assistant Commissioner of Income Tax, ACIT Central CIR-1(2), Chennai-34 under Section 254 of the Income Tax Act, 1961 and consequently direct the 2nd Respondent to give an opportunity of hearing and pass appropriate orders for the Assessment year 2007-08.

(In both WPs)
For Petitioner : Mr.S.Rav
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel

COMMON ORDER

The challenge in WP.No.6273 of 2020 is to an order passed by the Assessing Authority/R2 under Section 254 of the Income Tax Act, 1961 (in short 'Act'). Since the petitioner has filed a statutory appeal as against the same, W.P.No.6273 of 2020 looses all force and is closed. The statutory appeal shall be disposed, after hearing the petitioner and in accordance with law.

2.As far as WP.No.6270 of 2020 is concerned, the petitioner challenges an order passed by R2 rejecting the stay application filed under Section 220(6) of the Act. Pending writ petition, learned counsel for the petitioner had submitted at the hearing of 11.03.2020 that yet another stay application had been filed before the Appellate Commissioner that was in the process of being heard.

3.The matter had been adjourned to 20.03.2020, and has come up for hearing thereafter, today.

4.Learned counsel for the petitioner would submit that the above stay application is still pending disposal. Seeing as there has been an elapse of two years in the interim, the appeal is, today, ripe for disposal. Thus, let the Commissioner of Income Tax (Appeals) dispose the appeal within a period of sixteen (16) weeks from today, after hearing the petitioner, and in accordance with law.

5.The petitioner is at liberty to press the stay application in the event of there being any recovery, in the meanwhile.

6. WP.No.6270 of 2020 is disposed as above. No costs. Connected miscellaneous petitions are closed.

17.10.2022

vs
Index : Yes / No
Speaking Order
To

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DR.ANITA SUMANTH, J.

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