IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Thursday, the Thirty First day of March Two Thousand Twenty Two

PRESENT

THE HON'BLE MR.JUSTICE MUNISHWAR NATH BHANDARI, CHIEF JUSTICE

and

THE HON`BLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

W.M.P.Nos.7912, 7913, 7914, 7916 and 7917 of 2022

in W.P.Nos.3625, 3635, 3661 and 3673 of 2022

SRS MINING, [PETITIONER IN ALL THE PETITIONS]
REPRESENTED BY ITS PARTNER K.RETHINAM,
NO.312, ELITE EMPIRE,
G12, VALLUVARKOTTAM HIGH ROAD,
NUNGAMBAKKAM, CHENNAI-600 034.

Vs

1 UNION OF INDIA, [RESPONDENTS IN ALL THE PETITIONS]
REP BY ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI 110 001.

2 MINISTRY OF FINANCE,
REP BY ITS SECRETARY, DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI-110 001.

3 CENTRAL BOARD OF DIRECT TAXES,
REP BY ITS CHAIRPERSON, NORTH BLOCK,
NEW DELHI-110 001.

4 THE ASSISTANT COMMISSIONER OF
INCOME TAX, CENTRAL CIRCLE 2(4),
NO.46, MG ROAD, NUNGAMBAKKAM, CHENNAI 600 034.

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

1. WMP No.7912 of 2022 in WP.3625/2022
To pass an order of interim stay of the effect, implementation and operation of all proceedings initiated and orders passed pursuant to the show cause notice for penalty under Section 274/r/w 271(1)(c) of the Income Tax Act, 1961 dated 22.03.2022 issued by the 4th Respondent vide DIN and Letter No.ITBA / PNL /F/17/2021-22 / 1041231530(1) as against the petitioner firm for the Assessment Year 2015-16 pending disposal of the present writ petition.

2. WMP No.7913 of 2022 in WP.3635/2022
To pass an order of interim stay of the effect, implementation and operation of all proceedings initiated and orders passed pursuant to the show cause notice for penalty under Section 274/r/w 271(1)(c) of the Income Tax Act, 1961 dated 22.03.2022 issued by the 4th respondent vide DIN and Letter No.ITBA / PNL /F/17/2021-22 / 1041231888(1) as against the petitioner firm for the Assessment Year 2014-15 pending disposal of the present writ petition.

3. WMP No.7914 of 2022 in WP.3661/2022
To pass an order of interim stay of the effect, implementation and operation of all proceedings initiated and orders passed pursuant to the show cause notice for penalty under Section 274/r/w 271(1)(c) of the Income Tax Act, 1961 dated 22.03.2022 issued by the 4th respondent vide DIN and Letter No.ITBA / PNL /F/17/2021-22 / 1041233019(1) as against the petitioner firm for the Assessment Year 2017-18 pending disposal of the present writ petition.

4. WMP No.7916 of 2022 in WP.3661/2022
To pass an order of interim stay of the effect, implementation and operation of all proceedings initiated and orders passed pursuant to the show cause notice for penalty under Section 274/r/w 271(1)(c) of the Income Tax Act, 1961 dated 22.03.2022 issued by the 4th respondent vide DIN and Letter No.ITBA / PNL /F/17/2021-22 / 1041233151(1) as against the petitioner firm for the Assessment Year 2017-18 pending disposal of the present writ petition.

5. WMP No.7917 of 2022 in WP.3673/2022
To pass an order of interim stay of the effect, implementation and operation of all proceedings initiated and orders passed pursuant to the show cause notice for penalty under Section 274/r/w 271(1)(c) of the Income Tax Act, 1961 dated 22.03.2022 issued by the 4th respondent vide DIN and Letter No.ITBA / PNL /F/17/2021-22 / 1041232074(1) as against the petitioner firm for the Assessment Year 2016-17 pending disposal of the present writ petition.

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 M/S.NITHYAESH AND VAIBHAV, Advocate for the petitioner in all the petitions and of MR.R.SANKARANARAYANAN, Additional Solicitor-General 1 Assisted by MR.A.P.SRINIVAS, Senior Standing Counsel on behalf of the Respondents in all the petitions, the court made the following order:-

(Order of the Court was made by the Hon'ble Chief Justice)

Heard on the applications for interim relief.

2. Learned counsel for the applicant submitted that despite the interim order of this Court dated 22.02.2022 asking the respondents to maintain status-quo, the respondents have issued show cause notices for imposition of penalty. It is flouting the interim order dated 22.02.2022 passed by this Court.

3. Learned Additional Solicitor-General appearing for the respondents submitted that the respondents have no intention to flout the direction of this Court. In fact, show cause notices issued to the applicant would not be proceeded further. Rather, show cause notices were issued looking to the limitation expiring on 31.03.2022.

4. In view of the facts stated by learned Additional Solicitor-General, these applications are disposed of with a direction to the respondents not to proceed further pursuant to the show cause notices dated 22.03.2022 for imposition of penalty till the writ petitions are decided finally.

-sd/-
31/03/2022

/ TRUE COPY /

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

TO

1 THE SECRETARY,
UNION OF INDIA, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI-110 001.

2 THE SECRETARY,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI-110 001 .

3 THE CHAIRPERSON,
THE CENTRAL BOARD OF DIRECT TAXES,
NORTH BLOCK, NEW DELHI-110 001.

4 THE ASSISTANT COMMISSIONER OF
INCOME TAX, CENTRAL CIRCLE 2(4),
NO.46, MG ROAD, NUNGAMBAKKAM, CHENNAI-600 034.

C.C. to M/S.A.P.SRINIVAS, Senior Standing Counsel
SR.NO.2432/2022

Order

in
W.M.P.Nos.7912, 7913, 7914, 7916 and 7917 of 2022

in W.P.Nos.3625, 3635, 3661 and 3673 of 2022

Date :31/03/2022

From 26.2.2001 the Registry is issuing certified
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GS(04/04/2022)