IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.04.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.8647 of 2022
And
W.M.P.Nos.8593 and 8597 of 2022

M.Mohan Gandhi ... Petitioner

Vs.

1.Principal Commissioner of Income Tax - 1,
Race Course Road,
Coimbatore - 641 018.

2.Income - Tax Officer,
Non - Corporate Ward 1 (5),
Race Course Road,
Coimbatore - 641 018. ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records pertaining to the order dated 22.03.2022 made in ITBA/COM/F/17/2021-22/1041235370(1) on the file of the first respondent herein and to quash the same.

For Petitioner : Mr.M.Velmurugan

For Respondents : Mr.A.N.R.Jayaprathap

O R D E R

The petitioner has filed this writ petition seeking issuance of Writ of Certiorari calling for the records pertaining to the order dated 22.03.2022 made in ITBA/COM/F/17/2021-22/1041235370(1) on the file of the first respondent herein and to quash the same.

2.The case of the petitioner is that the petitioner filed return of income on 24.04.2019. The case was taken up for scrutiny and the second respondent passed an assessment order dated 25.12.2019 demanding tax of a sum of Rs.1,52,38,850/-. Aggrieved by the same, the petitioner preferred appeal before the first respondent along with stay petition. The first respondent vide order dated 22.03.2022 disposed of the stay petition by directing the petitioner to remit 20% of the disputed demand on or before 31.05.2022 (10% of the disputed demand on or before 31.03.2022; 5% of the disputed demand on or before 30.04.2022 and balance 5% of the disputed demand on or before 31.05.2022). Challenging the same, the present writ petition has been filed.

3.The learned counsel appearing for the petitioner submitted that though the undue hardship of the petitioner was established before the first respondent, the first respondent by way of the impugned order directed the petitioner to remit 20% of the disputed amount by way of three installments on or before 31.05.2022. Now the petitioner is inclined to remit 20% of the disputed amount, however, this Court may permit the petitioner to remit the same by way of six equal installments.

4.Considering the limited request now made by the learned counsel appearing for the petitioner, this Court, without expressing any opinion on the merits of the case, permits the petitioner to remit 20% of the disputed amount (20% of Rs.1,52,38,850/-), by way of six equal installments and the same shall be remitted on or before 12th of every succeeding English Calender Month, commencing from April, 2022.

5.The writ petition is disposed of with the above observation. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The Principal Commissioner of Income Tax - 1,
   Race Course Road, Coimbatore - 641 018.

2. The Income - Tax Officer,
   Non - Corporate Ward 1 (5),
   Race Course Road, Coimbatore - 641 018.

+1cc to Mr.M.Velmurugan, Advocate SR. No.24230
+1cc to Mr.A.P.Srinivas, Senior Standing Counsel SR. No.24474

W.P.No.8647 of 2022
And
W.M.P.Nos.8593 and 8597 of 2022

SV (CO)
PR (08/04/2022)