

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.15050 of 2022

and

WMP.Nos.14272, 14276 and 14445 of 2022

Mr.V.Krishnamurthy

... Petitioner

Vs

1. The Income Tax Officer,
Non Corporate Ward -19 (6)
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.
2. The National Faceless Appeal Centre,
S.P.M.Civic Centre,
C-Block, 4th Floor, Minto Road,
New Delhi - 110 001.
3. The Principal Commissioner of Income Tax,
Chennai - 3,
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.
4. M/s.Axis Bank,
82, Radhakrishnan Salai,
Mylapore, Chennai - 600 004.
5. M/s.Punjab National Bank,
No.205, Velachery Road,
East Tambaram, Chennai - 600 073.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent to quash the impugned order in Ncw-19(6) ANRPK6578M/2021-22 dated 23.03.2022 passed for the Assessment Years 2017-18 & 2018-19 and consequently direct the 1st respondent to pause the recovery proceedings during the pendency of the first appeal for both the assessment years.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mrs.Hema Muralikrishnan,
Senior Standing Counsel - R1 to R3

O R D E R

Mrs.Hema Muralikrishnan, learned Senior Standing Counsel accepts notice for R1 to R3 and is armed with necessary instructions to enable this Court to dispose the matter finally even at the stage of admission. In light of the relief sought and bearing in mind the nature of order proposed to be passed, no notice is thought necessary to R4 and R5 at this juncture.

2. The petitioner had suffered orders of assessment for assessment years 2017-18 and 2018-19, that are stated to be pending before the appellate authority. Pending appeal, an order had come to be solicited and passed by the 1st respondent in a Stay Petition. Since the order in the stay petition was adverse to the petitioner, the bank accounts of the petitioner had been attached and such coercive recovery action as aforesaid, had formed the subject matter of challenge in W.P.Nos.628 and 631 of 2022.

3. Those Writ Petitions came to be disposed on 03.02.2022, the bank attachments were set aside and the matters were remitted to the respondents to pass appropriate orders on merits, in accordance with law and within a time frame.

4. It is the petitioner's case that despite the above direction of this Court, the bank attachments were not lifted. However, no action in that regard was taken either, by way of contempt or otherwise. That apart, the petitioner had been called for a hearing pursuant to the order of this Court. In compliance with the notice, the petitioner appeared, was heard, and has suffered an order passed on 23.03.2022 disposing the stay application, adverse to the petitioner.

5. In fine, the Assessing Authority finds that there is no merit in the petitioner's claim, on the tri-fold aspects of prima facie case, financial stringency and balance of convenience and thus rejects the stay application in full.

6. I do not find any legal infirmity in the order passed on 23.03.2022 and none is made out. That apart, the petitioner has also appears to have accepted the order, seeing as the present Writ Petition has only been presented during the first week of June, 2022.

7. In light of the aforesaid, I do not find any merit in this Writ Petition and the same is dismissed. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

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Chennai - 3, Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.

+1cc to M/s.S.Sridhar, Advocate, S.R.No.37577

+1cc to M/s.Hema Murali Krishnan, Advocate, S.R.No.37938

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NK(CO)

UMA(18/07/2022)