

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.15286 of 2022 &
WMP.Nos.14459 & 14461 of 2022

M/s.Tangi Facility Solutions Private Limited,
Represented by its authorized signatory, L.B.Jayaraman,
Old No.42, New No.2, Luz Avenue,
Mylapore, Chennai - 600 004. ... Petitioner

Vs

Assistant Commissioner of Income Tax,
Central Cir 2(3), Chennai,
1st Floor, Investigation Building,
No.46 (Old No.108), Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, quash the impugned order passed by the Respondent under Section 147 of the Income Tax Act, 1961 in DIN & Order No.ITBA/AST/S/147/2021-22/1042287335(1) dated 31.03.2022 along with the impugned notice issued by the Respondent under Section 148 of the Income Tax Act in DIN & Notice No.ITBA/AST/S/148/2020-21/1031698598(1) dated 23.03.2021 for the AY 2017-18.

For Petitioner : Mr.N.V.Balaji

For Respondent : Mr.A.P.Srinivas,
Senior Standing Counsel

O R D E R

Pursuant to hearing on 21.06.2022, the learned counsel for the petitioner submits that the petitioner has approached the Appellate Authority by way of Statutory Appeal and stay application. Hence, this Writ Petition is not maintainable and is dismissed.

2.As far as the interim protection is concerned, the Assessing Authority is directed to consider and dispose the stay application after hearing the petitioner in accordance with law,

all applicable circulars / instructions within a period of six (6) weeks from today. Till such time, there shall be no coercive action for recovery. No costs. Consequently, connected Miscellaneous Petitions are closed.

kbs

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

Assistant Commissioner of Income Tax,
Central Cir 2(3), Chennai,
1st Floor, Investigation Building, No.46 (Old No.108),
Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+1 cc to Mr.A.P.Srinivas, Advocate Sr.NO. 40849
+1 cc to Mr.N.V.Balaji, Advocate Sr.NO. 41490

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kv(CO)
A.SK(14/07/2022)