



W.P.No.25525 of 2022 &
WMP.Nos.24522 & 24523 of 2022

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 29.09.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.25525 of 2022 &
WMP.Nos.24522 & 24523 of 2022

P.Santhamoorthy

... Petitioner

Vs

1.Additional / Joint / Deputy /
Assistant Commissioner of Income Tax /
Income Tax Officer,
National Faceless Assessment Centre, Delhi.

2.The Income Tax Officer,
Ward-1, Income Tax Office, Annasagaram Main Road,
Dharmapuri – 636 704.

... Re-

spondents

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the respondent and quash the impugned order passed by the first respondent under Section 147 r/w Section 144 r/w Section 144B of the Act in PAN:AYPPS4031C, DIN-ITBA/AST/S/147/2021-22/1041590094(1) dated 25.03.2022 for the A.Y.2015-16, along with impugned notice under Section 148 of the Act issued by the second respondent in PAN: AYPPS4031C, DIN



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and Notice No.ITBA/AST/S/148/2020-21/1031872501(1) dated 29.03.2021 for the A.Y.2015-16.

For Petitioner : Mrs.N.V.Lakshmi

For Respondent : Mr.ANR.Jaya Prathap,
Junior Standing Counsel

ORDER

Read this order in conjunction with order passed on the last occasion that reads as follows:

“At request of the learned counsel for the petitioner, list on 29.09.2022 at the end of admission list, as the petitioner wishes to file an appeal and stay application before the statutory authorities.

2.Mr.A.P.Srinivas, learned Senior Standing Counsel who accepts notice for the respondents has no objection to the above request.”

2.Mrs.Lakshmi appearing for the petitioner states that statutory appeal has been filed on 24.09.2022 albeit with a delay and a condonation petition.

3.Mr.Prathap appearing for the respondents would not raise any serious objection on the aspect of delay. Hence, let the appeal be taken up by the Commissioner of Income Tax (Appeals) allowing the condonation petition filed by the petitioner and heard on merits and in accordance with law.



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4. Inter alia, an application for stay has also been filed on the same date, that shall be heard and disposed within a period of three (3) weeks from today after hearing the petitioner. Till the expiry of three (3) weeks from today or till date of order, whichever is earlier, no recovery shall be initiated as against the petitioner.

5. This writ petition is dismissed as withdrawn in light of the aforesaid order. Consequently, connected Miscellaneous Petitions are also closed. No costs.

29.09.2022

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Index : Yes / No

Speaking Order / Non Speaking Order

To

1. Additional / Joint / Deputy /
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DR.ANITA SUMANTH, J.

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