IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.NO.28430 OF 2021
IN
W.P.NO.20267 OF 2021

(Through Video Conferencing)

Cognizant Technology Solutions Pvt. Ltd.
No.165, Eternity Building
6th Floor, St.Mary's Road
Chennai - 600 018.

... Petitioner

Vs

1. The Income Tax Appellate Tribunal - 'B' Bench
Represented by its Registrar
'Rajaji Bhavan'-2nd Floor
Basant Nagar
Chennai - 600 090.

2. The Assistant Commissioner of Income Tax
Central Circle 1(1)
3rd Floor, Investigation Building
46, Mahatma Gandhi Road
Nungambakkam
Chennai -34.

3. The Commissioner of Income Tax
Large Tax Payer Unit
7th Floor, Wanaparthy Block
Aayakar Bhavan,
Nungambakkam,
Chennai - 600 034.

... Respondents

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India to extend the protection granted in and by Paragraph 14 (a) of the order dated 22.09.2021 passed in W.P.No.20267 of 2021 by extending the same until 31.01.2022.

Prayer in W.P.No.20267 of 2021:-

Writ Petition filed under Article 226 of the Constitution of India, it is therefore prayed that this Honourable Court may be pleased to issue a Writ direction or Order in the nature of Writ of Mandamus, forbearing the 2nd Respondent herein from proceeding further with the Petitioner's assessment in relation to AY 2014-2015 undertaken pursuant to the 3rd Respondent's order dated 01.08.2019 until such time as the 'B' Bench of the 1st Respondent passes orders in ITA No.2820 / CHNY / 2019.

For Petitioner	:	Mr.Srinath Sridevan
For Respondents	:	Mr.A.P.Srinivas Standing Counsel

ORDER

This writ petition has been filed for a direction to the second respondent to forbear proceedings with the assessment proceedings pursuant to the order dated 01.08.2019 passed under Section 263 of the Income Tax Act, 1961.

2. The petitioner has also filed an appeal against the aforesaid order, learned counsel for the petitioner submits that by an order dated 22.09.2021 the revisional order dated 01.08.2019 was to be kept in abeyance for a period of 12 weeks from the aforesaid order that is up to 15.12.2021.

3. Learned counsel for the petitioner submits that the appeal filed on 03.10.2019 was finally taken up for hearing and the orders have been reserved by the Appellate Tribunal on 21.02.2021.

4. Learned Counsel for the petitioner therefore, submits that the interim order already granted may be extended for the period of three months.

5. Learned counsel for the respondent on the other hand submits that the interim order has outlined its utility and therefore no further extension can be granted.

6. Heard both sides I have perused and considered the fact that the petitioner's appeal before the ITAT has already been heard and order has been reserved on 22.12.2021. I deem it fit and proper to extend the interim order already granted by this Court on 22.09.2021 for a period of three months from today. All recovery proceedings shall be subject to order to be passed by the Tribunal in the Petitioner Appeal in ITA No.2820 CHY/2019.

7. This writ miscellaneous petition stands disposed of with the above observations. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

nst

To

1. The Income Tax Appellate Tribunal - 'B' Bench
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+1cc to Mr.Srinath Sridevan, Advocate, S.R.No.6139

W.M.P.No.28430 of 2021
in
W.P.No.20267 of 2021

MG(CO)
RLP(25/02/2022)