IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Thursday, the Third day of March Two Thousand Twenty Two

PRESENT

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

WMP.NO.28616 OF 2021

IN WP.NO.22807 OF 2021

THE INCOME TAX OFFICER (WARD 1), [PETITIONER]
OFFICE OF THE INCOME TAX OFFICER(WARD 1)
NO.1, CHAIRMAN SUBBRAYAR STREET,
WEST SHANMUGAPURAM, VILLUPURAM.

Vs

SMT.ANURADHA [RESPONDENT]

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased to extend the time granted in order dated 25.10.2021 passed in WP.No. 22807 of 2021 for a period of three months (in WMP.NO.28616/2021).

Order : This miscellaneous petition coming on this day for hearing upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of MR.A.N.R.JAYAPRATHAP, STANDING COUNSEL for the petitioner and of MR.D.R.ARUN KUMAR, Advocate for the Respondent, the court made the following order:-

In the main writ petition, orders were passed on 25.10.2021 directing the Revenue to complete the assessment within some time frame, the operative portion of the order reads thus:

"7. *Captioned writ petition is disposed of by making the following orders:*

(a) Impugned order dated 28.09.2021 bearing reference DIN & Document No.ITBA/AST/S/91/2021-22/1035993032(1) is set aside solely for the purpose of facilitating the respondent to redo the assessment by considering what according to writ petitioner inter-alia support affidavit;

(b) The sequitur to the above limb is, though obvious, it is made clear that this Court has not expressed any view or opinion on the merits of the matter;

(c) Respondent shall take into account the supporting material, more particularly material in support of 20.09.2021 response of writ petitioner and make the assessment order de novo giving reasons for the conclusions;

(d) The above de novo shall be commence forthwith and concluded as expeditiously as business of respondent would permit and in any event within four weeks from today i.e., on or before 22.11.2021;

8. Captioned main writ petition is disposed of with the above directives. Consequently, captioned writ miscellaneous petition is also disposed of as closed. There shall be no order as to costs."

2. Pursuant to the said order, according to the learned Standing Counsel appearing for the Revenue, they proceeded to complete the assessment, but for various reasons, they could not complete it within the time stipulated by this Court in the said order.

3. However Mr.A.N.R.Jayaprathap, learned Standing Counsel appearing for the petitioner/Revenue for the reasons stated in the affidavit in this petition, seeks indulgence of this Court for extending the said time for a further period of 90 days, as this application is filed before this Court seeking extension of time before the original time granted by this Court expires.

4. Heard Mr.D.R.Arun Kumar, learned counsel appearing for the respondent/asseseee, who would submit that at least let the petitioner/Revenue complete the assessment within the present extended time of 90 days as sought for without seeking further extension of time.

5. After having heard the learned counsel appearing for both sides and satisfied with the reasons in the affidavit filed in support of this petition, this petition is ordered, where further period of 90 days is given from today to the petitioner/Revenue to complete the assessment as indicated by the order of this Court referred to above without seeking further extension of time.

-sd/-
03/03/2022
/ TRUE COPY /

Sub Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

THE INCOME TAX OFFICER(WARD 1),
OFFICE OF THE INCOME TAX OFFICER
WARD 1, NO.1, CHAIRMAN SUBBRAYAR STREET,
WEST SHANMUGAPURAM, VILLUPURAM.

Order

in
WMP.NO.28616 OF 2021

IN WP.NO.22807 OF 2021

Date :03/03/2022

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