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.30072 of 2021

IN WP.No.23069 of 2021

1 THE ASSISTANT COMMISSIONER OF [PETITIONERS]
INCOME TAX, DC/AC, CENTRAL CIRCLE-1(2),
3RD FLOOR, INVESTIGATION WING,
INVESTIGATION BUILDING, NO.46 (OLD NO.108),
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI-600 034.

2 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
CENTRAL RANGE-1,CHENNAI, NO.46, (OLD NO.108),
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI-600 034.

Vs

RAJU SUGUMARAN, [RESPONDENT]
S/O.MR.RAJU, NO.10,2ND STREET,
TELEPHONE COLONY, ADAMBAKKAM,
CHENNAI-600 088.

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 29.10.2021 passed in WP.No.23069 of 2021 for further 6 months (in WMP.No.30072 of 2021).

Order : This 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 petitioners and of MR.C.BASKAR, Advocate for the Respondent, the court made the following order:-

In the main writ petition, orders were passed on 29.10.2021 directing the Revenue to complete the assessment within some time frame, the operative portion of the order reads thus:

"9. Therefore, captioned writ petition is disposed of by making the following orders:

(a) Impugned order, being Assessment Order dated 29.09.2021 bearing reference No.ITBA/AST/S/153C/2021-22/1036031359(1) is set aside;

(b) All notices, post 22.09.2021 notice under Section 153C of IT Act are also set aside/effaced. This is solely on the ground that 142(1) notice and show cause notice were issued even before the expiry of two days time granted in Section 153C notice;

(c) Owing to the above limb of this order, though obvious it is made clear that this Court has not expressed any view on the merits of the matter;

(d) The first respondent shall now re-commence the proceedings from 22.09.2021 notice to writ petitioner under Section 153C of IT Act and do the legal drill de novo *on merits of the matter in accordance with law and complete the legal drill as expeditiously as his business would permit and in any event within 8 weeks from today i.e., on or before 24.12.2021;*

Captioned main writ petition is disposed of on above terms. Consequently captioned writ miscellaneous petition is 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 six months, as this application is filed before this Court seeking extension of time before the original time granted by this Court expires.

4. Heard Mr.G.Baskar, 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 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

1 THE ASSISTANT COMMISSIONER OF
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Order

in
WMP.No.30072 of 2021

IN WP.No.23069 of 2021

Date :03/03/2022

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