BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **13.04.2022**
CORAM:
THE HONOURABLE MR.JUSTICE **C.SARAVANAN**
W.P.(MD) No.5724 of 2022
and
W.M.P.(MD) Nos.4571, 4573 and 4778 of 2022

M/S.Anil Fireworks Factory,
represented by its Partner S.Balaji Bavanasam,
5, AVT Padasalai Street,
Sivakasi 626 123. ... Petitioner

/vs./

1.The Principal Commissioner of Income Tax (PCIT),
Madurai -1,
Office of the Principal Commissioner of Income Tax,
Bibikulam,
Madurai.

2.The Commissioner of Income Tax (Appeals),
Office of the Commissioner of Income Tax (Appeals),
Bibikulam, Madurai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in DIN and Letter No. ITBA/COM/F/17/2021-22/1038182694(1) dated 28.12.2021 and to quash the same as illegal, arbitrary and consequently direct the 1st respondent to stay the recovery of tax demand until the disposal of the appeal by the 2nd respondent namely the Commissioner of Income Tax (Appeals) Madurai.

For Petitioner : Mr.N.Sudalaimuthu
For Respondents : Mr.N.Dilipkumar
Senior Standing Counsel

ORDER

The petitioner has filed this writ petition for a Certiorarified Mandamus to call for the records of the 1st respondent dated 28.12.2021 in DIN and Letter No. ITBA/COM/F/17/2021-22/1038182694(1), to quash the same and to direct the 1st respondent to stay the recovery of tax demand, until the disposal of the appeal by the 2nd respondent herein.

2.The learned counsel for the petitioner submits that the petitioner's bank account was attached and 20% of the tax due was also realized. Considering the same, the learned counsel for the petitioner submits that nothing survives for adjudication in this writ petition. It is further submitted that a direction may be given to the 2nd respondent/The Commissioner of Income Tax (Appeals), to dispose of the appeal of the petitioner as expeditiously as possible and to lift the order of attachment.

3.The learned Senior Standing Counsel for the respondents confirms that 20% of the tax amount has been recovered, the writ petition may be directed to be closed.

4.Considering the above, I am inclined to close this writ petition by directing the 2nd respondent/the Commissioner of Income Tax, to dispose of the appeal filed by the petitioner as expeditiously as possible preferably within a period of 6 months from the date of receipt of a copy of this order. The attachment of the bank of the petitioner is directed to be lifted as 20% of the tax amount has already been recovered.

5.The writ petition stands closed, in terms of the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (T&P)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

1.The Principal Commissioner of Income Tax (PCIT),
Madurai -1,
Office of the Principal Commissioner of Income Tax,
Bibikulam,
Madurai.

2.The Commissioner of Income Tax (Appeals),
Office of the Commissioner of Income Tax (Appeals),
Bibikulam, Madurai.

+1 CC to M/s.N. DILIPKUMAR, Advocate (SR-19139[F] dated 18/04/2022)

W.P.(MD) No.5724 of 2022
13.04.2022

MGJ(28.04.2022) 2P 4C