BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.09.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.7328 of 2022

Chellapalam Manivannan ... Petitioner

Vs.

1. The Principal Commissioner of Income Tax (PCIT),
   Office of the Principal Commissioner of Income Tax,
   Bibikulam,
   Madurai – 625 001.

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

3. The Income Tax Officer,
   National E Assessment Centre,
   Delhi.

4. The Assistant Commissioner of Income Tax,
   Non Corp Circle 2,
   Bibikulam,
   Madurai. ... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the 1st Respondent to dispose the Stay Application dated 23.02.2022 without reference to the pre-deposit amount and decide the same on merits and in accordance with law and consequently, direct the 4th Respondent to defer all the recovery proceedings including attachment of Bank accounts of the Petitioner till the disposal of the Stay Application dated 23.02.2022.

For Petitioner	:	Mr.S.Karunakar
For Respondents	:	Mr.N.Dilip Kumar Senior Standing Counsel

O R D E R

This Writ Petition is filed praying for a Writ of Mandamus to direct the 1st Respondent to dispose the Stay Application dated 23.02.2022 without reference to the pre-deposit amount and decide the same on merits and in accordance with law and consequently, direct the 4th Respondent to defer all the recovery proceedings including attachment of Bank accounts of the Petitioner till the disposal of the Stay Application.

2. The learned Senior Standing Counsel appearing for the Respondents submitted that the Stay Application would have to be filed before the jurisdictional Assessing Officer and if any Stay Application is filed, the same shall be disposed of within a period of four weeks.

3. The learned Senior Standing Counsel further submitted that the above submission is being made in view of the fact that there is lack of clarity, if the Stay Application dated 31.03.2022 has been filed before the jurisdictional Assessing Officer. If the application had been considered by the jurisdictional Assessing Officer, it is open to the Petitioner to challenge the same if aggrieved by the order in the stay application in accordance with law. If the application is not filed until now before the jurisdictional Assessing Officer, it is open to the Petitioner to submit an appropriate application before the jurisdictional Assessing Officer, who shall, on receipt on the said application, dispose of the same within a period of four weeks from the date of receipt of a copy of this order.

4. With the above direction, this Writ Petition is disposed of. No costs.

28.09.2022

Index : Yes / No
Speaking Order : Yes / No

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MOHAMMED SHAFFIQ, J.

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