IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **14.02.2023**

CORAM

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.3382 of 2023
and
W.M.P.No.3453 of 2023

Kuzhanthai Velu Ragothaman ... Petitioner

Vs.

1.The Chairman,
Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance,
North Block, Secretariat Building,
New Delhi.

2.The Principal Commissioner of Income Tax - III,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

3.The Additional Commissioner of Income Tax,
Range 19,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

4.The Deputy Commissioner of Income Tax,
Non Corporate Circle 19 (1),

No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034. ... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of mandamus, directing the 1st respondent to dispose of the application dated 17.10.2022 filed by the petitioner seeking to condone the delay in paying the balance of tax as payable by the petitioner under the Income Declaration Scheme, 2016 by giving the benefit of the said scheme to the petitioner.

For Petitioner : Mr.Waraon and Sai Rams

For Respondents : Mr.R.S.Balaji
Standing Counsel
Assisted by
Mrs.S.Hemalatha
Junior Standing Counsel

ORDER

The petitioner has applied under the Income Declaration Scheme, 2016. Admittedly, he has not paid the entire dues as per the scheme, but he has paid a major portion of it, i.e., 94% . The petitioner has given a representation on 17.10.2022 to the respondent, seeking to condone the delay in paying the balance amount together with interest. The petitioner seeks for early disposal of the said representation in this Writ Petition.

2. Heard, Mr.Waraon and Sai Rams, learned counsel for the petitioner and Mr.R.S.Balaji, learned Standing Counsel assisted by Mrs.S.Hemalatha, learned Junior Standing Counsel appearing for the respondents.

3. No prejudice would be caused to the respondents, if the aforementioned representation dated 17.10.2022 sent by the petitioner is considered on merits and in accordance with law within a time frame to be fixed by this Court.

4. For the foregoing reasons, this Court directs the first respondent to pass final orders on merits and in accordance with law on the petitioner's representation dated 17.10.2022, seeking to condone the delay in paying the balance amount together with interest under the Income Declaration Scheme, 2016 within a period of twelve weeks from the date of receipt of a copy of this order.

5. With the aforementioned directions, this Writ Petition is disposed of. No Costs. Consequently, the connected Writ Miscellaneous Petition is closed.

14.02.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

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ABDUL QUDDHOSE. J.,

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