



WEB COPY



W.P.No.12486 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.12486 of 2023

and

W.M.P.Nos.12313 to 12316 of 2023

Kalpathi Ramachandran Venkata Ramani

.. Petitioner

VS

1.The Assessment Unit,
Income Tax Department,
National e-Assessment Centre,
Delhi, E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003.

2.The Principal Commissioner of Income Tax-3,
Chennai, Income Tax Department,
No.121, Nungambakkam High Road,
Chennai – 600 034.

3.The Income Tax Officer,
Corporate Ward 6(2),
Income Tax Department,
No.121, Nungambakkam High Road,
Chennai – 600 034.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records of the writ petitioner on the file of the first respondent to quash the impugned order dated 06.03.2023 passed under Section 147 read with Sections 144 & 144 B of the Act for the Assessment Year 2018 – 19 in DIN : ITBA/AST/S/147/2022-23/1050426941(1).



W.P.No.12486 of 2023

For Petitioner : Mr.A.S.Sriraman
For Respondents : Mr.S.Premalatha
Junior Standing Counsel

ORDER

Read this order in conjunction with and in continuation of order dated 25.04.2023. That reads as follows:-

"Ms.S.Premalatha, learned Junior Standing Counsel accepts notice for the respondents and has instructions to address this Writ Petition, even at this juncture.

2. After some hearing, learned counsel for the petitioner states that the petitioner would prefer to avail the remedy of statutory appeal along with a stay petition.

3. For this purpose, the matter is adjourned to 28.04.2023 at the end of admission list."

2. Learned counsel states that appeal and stay petition have been filed and copies of the same are placed on record. This is not disputed by learned Junior Standing Counsel.

3. In such circumstances, the impugned order having been challenged in statutory appeal, this writ petition is dismissed as withdrawn and an endorsement has been made by learned counsel seeking withdrawal. All contentions are left open to be agitated before the appellate authority, in accordance with law.

4. Since the stay petition filed by the petitioner is pending before the jurisdictional assessing officer, status quo shall be



W.P.No.12486 of 2023

maintained as against the recovery under the impugned order for a period of eight weeks from today, within which time, the jurisdictional assessing officer, arrayed as R3 shall issue notice to the petitioner, hear him and dispose the stay application in accordance with law and, Circular No.1914 of 1996 as amended from time to time.

5. This writ petition is dismissed as withdrawn with directions as above. No costs. Connected miscellaneous petitions are closed.

28.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

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W.P.No.12486 of 2023

DR. ANITA SUMANTH,J.

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W.P.No.12486 of 2023

28.04.2023