IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 22.06.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.18553 & 18558 of 2023
and WMP Nos.17784, 17786, 17790 & 17791 of 2023

M/s.Saravana Selvarathnam Retail Private Limited
Rep by its Managing Director Saravana Arul
No.33, Natesan Street,
T.Nagar, Chennai – 600 017

... Petitioner in WP.No.18553 of 2023

M/s.Saravana Selvarathnam Trading
& Manufacturing Private Limited
Rep by its Managing Director Saravana Arul
No.14, Ranganathan Street,
T.Nagar, Chennai – 600 017

... Petitioner in WP.No.18558 of 2023

Vs

1.The Assistant Commissioner of Income Tax
Central Circle 1(2)
Investigation Building
No.46, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034

2.The Commissioner of Income Tax (Appeals) 18
121, Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034

... Respondents in both WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 1st respondent in ITBA/COM/F/17/2023-24/1053556915(1) and ITBA/COM/F/17/2023-24/1053556889(1) and quash the proceedings dt. 05.06.2023 issued therein.

(In both WPs)
For Petitioners : Mrs.Hema Muralikrishnan

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

COMMON ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel accepts notice for the respondents and is armed with instructions to enable final disposal of these Writ Petitions, even at the stage of admission.

2. The challenge is to two demand notices, both dated 05.06.2023, whereunder demands, stated to be pending for various years, i.e., 2006-07, 2007-08, 2009-10, 2010-11, 2011-12, 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 have been tabulated and the petitioners have been asked to pay the demands under threat of coercive action.

3. The status of proceedings in regard to the demands raised have been explained by the petitioners in the writ affidavits as follows:

W.P.No.18553 of 2023:

S.No.	AY	Section	Date of Order	Demand	Remarks
1	2021-22	143(3)	31.12.2022	29,91,79,044	Appeal and stay petition pending before CIT(A)
2	2020-21	141a	30.12.2021	18,02,330	
3	2019-20	154	24.06.2020	5,38,890	ITAT allowed appeal
4	2018-19	143 (1) (a)	16.10.2019	69,75,840	Rectification petition pending before AO
5	2011-12	153A	31.03.2014	2,05,998	
6	2010-11	220(2)	20.08.2014	2,06,838	
7	2009-10	153A	31.03.2014	4,35,918	NIL order passed by CIT(A)
8	2009-10	115 WE	03.02.2011	5,87,130	

W.P.No.18558 of 2023:

S.No.	AY	Section	Date of Order	Demand	Remarks
1	2022-23	143(1)(A)	21.02.2023	510	
2	2022-23	272AA	08.03.2022	1000	
3	2021-22	143(3)	31.12.2022	1,10,92,179	Appeal and stay petition pending before CIT(A)
4	2020-21	154	27.05.2022	1,45,000	Appeal and stay petition pending before CIT(A) on 08.06.2022
5	2019-20	154	24.06.2020	60,760	
6	2018-19	147	30.03.2023	1,25,57,510	Appeal and stay petition pending before CIT(A)
7	2011-12		24.07.2014	252	Paid on 09.02.2023
8	2010-11		24.07.2014	228	Paid on 09.02.2023
9	2009-10	15A	25.03.2014	4,54,259	
10	2007-08		24.07.2014	3,638	Paid on 09.02.2023
11	2006-07	143(3)	27.06.2011	1,230	Paid on 09.02.2023

S.No.	AY	Section	Date of Order	Demand	Remarks
12	2006-07	143A	25.03.2014	1,585	Paid on 09.02.2023

4. It is seen that statutory appeals, rectification petitions and stay applications are pending before the various authorities even according to the petitioners. While the petitioner in W.P.No.18553 of 2023 would state that in two cases (Sl.Nos.3 and 7) the appellate authorities have allowed the appeals, it is for the petitioner to pursue that position, if at all there have been no further appeals by the revenue, and establish that those demands have been nullified.

5. As regards Sl.Nos.2,5,6 and 8 in W.P.No.18553 of 2023 and Sl.Nos.1,2,5 and 9 in W.P.No.18558 of 2023, the remarks column is blank and hence those demands appear to have been attained finality. It is thus for the respective petitioners to settle the same.

6. As per the petitioner's tabulation in W.P.No.18558 of 2023, demands at Sl.Nos.7, 8, 10, 11 and 12 have been paid on 09.02.2023, but the sum total of these demands does not exceed Rs.10,000/- and are hence inconsequential in the larger scheme of things.

7. Thus, I see no avenue to intervene in these Writ Petitions and in any event, and certainly, no case is made out for quash of the impugned demands, in light of the admitted position as noted above.

8. These Writ Petitions are hence dismissed with no order as to costs. Connected Miscellaneous Petitions are also dismissed.

sl 22.06.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral citation:Yes/No

To

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Dr.ANITA SUMANTH,J.

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