



W.P.No.22449 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.22449 of 2023

and

W.M.P.No.21851 of 2023

Rajaratnam Sabapathy

... Petitioner

Vs.

1.The Additional Commissioner of Income Tax,
Central Circle,
Central Range-1,
Room No.310, New Building - III Floor,
Investigation Building,
No.46 (Old No.108), Mahatma Gandhi Road,
Chennai - 600 034, Tamil Nadu.

2.The Principal Commissioner of Income Tax,
Central Circle,
Central Range - 1,
No.46 (Old No.108), Mahatma Gandhi Road,
Chennai - 600 034, Tamil Nadu.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the first respondent to furnish documents as sought for by the petitioner vide its letter dated 01.02.2023.



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For Petitioner : Mr.G.Baskar
for Mr.R.Sandeep Bagmar

For Respondents : Mr.A.N.R.Jayaprathap
Standing Counsel

ORDER

Mr.A.N.R.Jayaprathap, learned Standing Counsel takes notice on behalf of the respondents.

2. The petitioner has filed this writ petition for a Mandamus, to direct the first respondent to furnish copies of documents sought for in their reply dated 01.02.2023.

3. On 18.01.2023, the petitioner was issued with personal hearing notices for proceeding under Section 274 read with Section 271(D) and Section 274 read with Section 271E of the Income Tax Act, 1961.

4. By these notices, the petitioner has been called upon to file a reply by 2nd of February 2023, to which, the petitioner has also filed a reply dated 01.02.2023, which was left at the Tapal Section of the respondents.



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WEB COPY 5. In the aforesaid reply, the petitioner has requested for the following

documents:-

- (i) Statements/submissions of Mr.Rakesh Kumar of Swarna Shilpi made during the Assessment Proceedings in his case.
- (ii) Copy of the Assessment Order of Mr.Rakesh Kumar for AY 2021-22.
- (iii) Statements/submissions of Mr.P R Palanisamy made during the Assessment Proceedings in his case.
- (iv) Copy of the Assessment Order of Mr. P R Palanisamy for AY 2021-22.
- (v) Statements/submissions of Mr. R Saravanan of Saravanabhavan Hotel group made during the Assessment Proceedings in his case.
- (vi) Copy of the Assessment Order of Mr. R Saravanan for AY 2021-22.

6. Meanwhile, the petitioner has also been issued with a further notices dated 21.07.2023 whereby, the petitioner was called upon to show cause as to why penalty should not be imposed on the petitioner under Section 271D of the Income Tax Act, 1961.



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WEB COPY 7. In the aforesaid notice itself, the respondents have stated that the petitioner's reply dated 01.02.2023 has been considered and since orders have to be passed within six months from the last day of the month, in which, the notice was issued and since the last date was expiring on 31st of July 2021, the petitioner was being called for a personal hearing.

8. Considering the fact that the respondents have not furnished the documents requested by the petitioner in his reply dated 1st of February 2023, there shall be a direction to the respondents to furnish the same within a period of seven days from the date of receipt of a copy of this order.

9. The petitioner shall file additional reply/representation if any, before the respondents within a period of fifteen days from the date of receipt of a copy of this order.

10. Consequently, the last date for passing the order will stand postponed by 30 days from the date of service of the documents to the petitioner in view of the pendency of the present writ petition.



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WEB COPY 11. This Writ Petition stands disposed of with the above observations.

No costs. Consequently, connected Writ Miscellaneous Petition is closed.

28.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

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C.SARAVANAN, J.

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