



W.P.No.26593 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26593 of 2023

and

W.M.P.Nos.26006 and 26007 of 2023

Hanuman Knit Fashion,
Represented by its Proprietor
Dhansekaran,
No.250/1, Pudur Main Road,
Tirupur - 641 604.
Tamil Nadu.

... Petitioner

Vs.

- 1.The Principal Chief Commissioner of Income Tax,
Administrative Block,
63, Race Course Road,
Coimbatore, Coimbatore - 641 018.
- 2.The Chief Commissioner of Income Tax (TDS),
Administrative Block,
63, Race Course Road,
Coimbatore, Coimbatore - 641 018.
- 3.The Assistant Commissioner of Income Tax,
Centralised Processing Cell-TDS.



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4. The Income Tax Officer,
TDS Ward,
No.121, Adams Building,
Sixty Feet Road,
Tiruppur, Tamil Nadu - 641 602.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent in impugned Demand Intimation Letter No.20102021/00020/CD dated 27.10.2021 and quash the same as being illegal, void, arbitrary, unconstitutional, without jurisdiction, without authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.B.Raveendran
for Mr.K.Thyagarajan

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. The petitioner has challenged the impugned Demand Notice bearing



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Communication Ref.No.20102021/00020/CD dated 27.10.2021 asking the petitioner to pay a sum of Rs.4,19,010/- for late filing of the statement for filing Tax Deducted at Source (TDS).

3. The specific case of the petitioner is that the machinery itself was incorporated under Section 200A(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as the IT Act) for the first time with effect from 01.06.2015 whereas, the dispute pertains to the Assessment Years 2012-2013 and 2013-2014.

4. On the other hand, learned Senior Standing Counsel for the respondents would submit that late fee is payable in terms of/under Section 234E of the IT Act.

5. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

6. It is noticed that the petitioner has been sending several representations to the respondents to the effect that no late fee is payable by



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the petitioner.

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7. According to the petitioner, the issue is squarely covered by the decision of the Karnataka High Court in **Sri.Fatheraj Singhvi and others Vs. Union of India and others**, 2016 (9) TMI 964 and the decision of the Gujarat High Court in **Rajesh Kourani Vs. Union of India and others**, 2017 (7) TMI 458 and the order of the Income Tax Appellate Tribunal, 'A' Bench, Chennai in **M/s.Viswabharathi Textiles Private Limited Vs. The Commissioner of Income Tax-III, Coimbatore** in I.T.A.No.778/Mds/2011.

8. The issue as to whether the petitioner is liable to pay late fee under Section 234E of the IT Act can be decided by the respondents independently by disposing of the petitioner's various representations last of which is dated 07.02.2023.

9. Considering the above, I direct the respondents to dispose the petitioner's aforesaid representation within a period of six weeks from the date of receipt of a copy of this order.



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10. Pending such exercise, all the recovery proceedings shall be kept in abeyance.

11. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

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Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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3.The Assistant Commissioner of Income Tax,
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