



W.P.(MD).No.21878 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 11.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

**W.P.(MD).No.21878 of 2023
and
W.M.P.(MD).No.18263 of 2023**

Krishnan Rajendran

... Petitioner

Vs.

Assistant Commissioner of Income Tax,
Circle 1,
Tirunelveli.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent contained in impugned order issued vide DIN & Letter No.ITBA/COM/F/17/2023-24/1054500142(1) dated 21.07.2023 for the assessment year 2017-18 passed by the respondent, quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.R.Mansoor Ilahi

For Respondent : Mr.J.Parekh Kumar



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ORDER

By consent of both the parties, this writ petition is taken up for final disposal.

2. This Writ Petition is filed to quash the order dated 21.07.2023 for the assessment year 2017-18 passed by the respondent.

3. The petitioner has already preferred statutory appeal before the Commissioner of Income Tax (Appeals) and also filed an application for stay of the impugned order. In the meanwhile, the assessing officer issued notice dated 21.07.2023, directing the petitioner to pay 20% of the assessed amount Rs.33,10,503/- which comes to Rs.6,62,101/-. But the petitioner is expressing his financial difficulty.

4. Therefore, this Court is of the considered opinion that instead of 20%, the petitioner shall pay 5% of the assessed amount and the same shall be paid within a period of four (4) weeks from the date of receipt of a copy of this



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order. On such payment, the recovery is stayed. The appeal shall be disposed within a period of six months therefrom.

5. With the above direction, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

11.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

To

Assistant Commissioner of Income Tax,
Circle 1,
Tirunelveli.



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S.SRIMATHY, J.

Nsr

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