IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Cont.P.No.1294 of 2024

1.Shri. Krishna Murali,
The Chief Commissioner of Income Tax-3,
Income Tax Department,
121, Nungambakkam High Road,
Chennai – 600 034.

2.Shri.Sanjay Kumar,
The Principal Commissioner of Income Tax-8,
Income Tax Department,
BSNL Building, Tower II-C Wing,
No.6, Greams Road,
Chennai – 600 006.

3.Shri.M.S.Ilanga,
The Tax Recovery Officer-8,
Income Tax Department,
BSNL Building, Tower II-C Wing,
No.6, Greams Road,
Chennai – 600 006.

4.Shri.N.Vadivel,
The Income Tax Officer,
Ward-1, Thiruvannamalai,
Income Tax Department,
No.2, Barracks Cross Street,
Officer's Lane, Vellore – 632 001. ... Petitioners

Vs.

Mr.Alagesan,
Proprietor,
Manigandan Rice Mill,
Palvarthuvendan Village, Polur Taluk,
Thiruvannamalai District.

PAN: AGIPA7315G ... Respondent

Prayer: Petition filed under Section 11 of the Contempt of Courts Act, 1971, to punish the respondent/assessee for willful disobedience of the order of this Court dated 19.09.2023 passed in W.P.No.5971 of 2020.

For Petitioners : Mr.B.Ramaswamy

ORDER

The petitioners have filed this contempt petition to punish the respondent for disobeying the order of this Court in W.P.No.5971 of 2020 dated 19.09.2023.

2. There is no contempt made out against the respondent pursuant to Order dated 19.09.2023 in W.P.No.5971 of 2020, which was filed by the respondent herein for the following relief:-

> "Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent to quash the impugned order dated

08.11.2019 C.No.41/CCIT3/WAIVER/2019-2020 for the Assessment Year 2003-2004 and direct the first respondent for considering the plea of waiver of interest charged under Section 220(2) and Rule 5 of the Second Schedule to the Income Tax Act, 1961 on the grounds stated in the present writ petition."

3. This Court by its Order dated 19.09.2023, had merely given a chance to the respondent herein to substantiate his case for waiver of interest subject to payment of interest of Rs.5,00,000/- under Rule 5 of the Second Schedule to the Income Tax Act, 1961, and was to be considered and disposed.

4. It appears that the respondent/petitioner has not have paid the amount. However, that would not mean contempt of this Court's Order dated 19.09.2023.

5. Therefore, this Contempt Petition is closed leaving it open to the petitioners Income Tax Department to enforce the provisions of the Income Tax Act, 1961 after following due procedure under the Income Tax Act, 1961.

07.11.2024

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

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C.SARAVANAN, J.

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