



WEB COPY



W.P.Nos.21284 & 21293 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.06.2024

CORAM:

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

W.P.Nos.21284 & 21293 of 2022
and W.M.P.Nos.20293 & 20301 of 2022

S.Namachivayam

... Petitioner in W.P.
No.21284/2022

A.M.Amiruddin

... Petitioner in W.P.
No.21293/2022

-Vs -

1. The Joint Director,
Directorate of Enforcement,
Chennai Zonal Office-I,
Government of India,
2nd & 3rd Floor,
Murugesan Naicker Complex,
No.84, Greams Road,
Chennai – 600 006.

2. The Deputy Director,
Directorate of Enforcement,
O/o. The Joint Director,
Chennai Zonal Office-I,
Government of India,
2nd & 3rd Floor,
Murugesan Naicker Complex,
No.84, Greams Road,
Chennai – 600 006.

... Respondents



W.P.Nos.21284 & 21293 of 2022

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the office of the respondents from taking recovery proceedings under Sec.14 of FEMA, 1999 and rules made thereunder pending disposal of the appeal in No.SD(A)/CHE/14-15/52 & 16 respectively, pending on the file of the Special Director (Appeals) (SZ), FEMA, Chennai.

In both W.Ps.

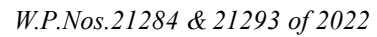
For Petitioner : Mr.Shravan Kochar
For Mr.B.Sathishsundar

For Respondents : Mr.Rajnish Pathiyil
Standing Counsel

COMMON ORDER

These writ petition have been filed for direction, forbearing the respondents from taking recovery proceedings under Sec.14 of FEMA, 1999 and rules made thereunder pending disposal of the appeal in No.SD(A)/CHE/14-15/52 & 16 respectively, on the file of the Special Director (Appeals) (SZ), FEMA, Chennai.

2. The petitioner in both petitions are suffered with adjudication orders passed by the second respondent, thereby concluded that the petitioners are guilty of contravention of provision of Section 3(b) of FEMA making payments to various foreign suppliers without the



3. Further, there is no interim order in the appeals obtained by petitioner. Therefore, the respondent issued demand as per the notification order, thereby demanding a sum of Rs.9,90,000/- and Rs.10,00,000/- respectively, from the petitioners. Hence, the petitioners seek the present writ petitions forbearing the respondents from initiating recovery proceedings as per the demand notice till the disposal of the appeals, which are pending before the appellate authority viz., Special Officer (Appeals), Commissioner of income tax (Appeals-V), Chennai.



W.P.Nos.21284 & 21293 of 2022

4. Heard the learned counsel appearing on either side and perused the material placed before this Court.

5. The learned Standing Counsel appearing for the respondents submitted that now only the appellate authority viz., the Commissioner of income tax has been assigned appeal jurisdiction under Section 17 of the FEMA and now the appellate authority is acted upon.

6. In view of the above submission, it is appropriate to issue direction to the appellate authority. Accordingly, the appellate authority viz., the Commissioner of income tax, is directed to dispose the appeals filed by the petitioners within a period of four weeks from the date of receipt of a copy of this Order. Till then, the respondents are directed not to precipitate the issue in pursuant to the demand notice.

7. With the above directions, both the Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are also closed. There shall be no orders as to costs.

04.06.2024

Index : Yes/No
Speaking/Non Speaking order
Neutral Citation : Yes/No
rts



W.P.Nos.21284 & 21293 of 2022

WEB COPY To

1. The Joint Director,
Directorate of Enforcement,
Chennai Zonal Office-I,
Government of India,
2nd & 3rd Floor,
Murugesan Naicker Complex,
No.84, Greams Road,
Chennai – 600 006.
2. The Deputy Director,
Directorate of Enforcement,
O/o. The Joint Director,
Chennai Zonal Office-I,
Government of India,
2nd & 3rd Floor,
Murugesan Naicker Complex,
No.84, Greams Road,
Chennai – 600 006.
3. The Special Director (Appeals),
Commissioner of income tax (Appeals-V),
Chennai.



WEB COPY



W.P.Nos.21284 & 21293 of 2022

G.K.ILANTHIRAIYAN. J.

rts

W.P.Nos.21284 & 21293 of 2022
and W.M.P.Nos.20293 & 20301 of 2022

04.06.2024