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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.11.2024

CORAM :

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR.JUSTICE G. ARUL MURUGAN**

W.A.No.3209 of 2024
and C.M.P.No.24854 of 2024

Mr.Krishnachetty Vijaykumar

.... Appellant

vs

1. The Assistant Commissioner of Income Tax
   Non Corp Circle 2, No.63, Race Course Road,
   Coimbatore – 641 018.

2. The Commissioner of Income Tax (Appeals)
   No.63, Race Course Road,
   Coimbatore – 641 018.

3. The Principal Commissioner of Income Tax - 1
   No.63, Race Course Road,
   Coimbatore – 641 018.

.... Respondents

Prayer : Appeal filed under Clause 15 of the Letters Patent against order dated 10.04.2022 passed in W.P.No.5305 of 2022 on the file of this Court.

For Appellant	:	Mr.M.Dinesh for Mr.M.Natarajan
For Respondent	:	Dr.B.Ramaswamy Senior Standing Counsel

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Dr.ANITA SUMANTH,J.
AND
G.ARUL MURUGAN,J.

JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

We have heard Mr.M.Dinesh, learned counsel for the appellant and Dr.B.Ramaswamy, learned Senior Standing Counsel for the respondents.

2. We see no reason to intervene in the order passed by the learned single Judge in view of the statement recorded at paragraph 3 of the impugned order to the effect that the petitioner was ready to pay 10% of the demand in two instalments within a period of two months.

3. Thus, we see no infirmity in the learned Judge making such payments as a pre-condition to directing the appellate authority to dispose the petitioner's appeal, and we thus see no reason to entertain the petitioner's request for waiving of the requirement to pay the instalments.

4. This Writ Appeal is dismissed as is the connected Miscellaneous Petition. No costs.

[A.S.M., J] **[G.A.M., J]**
25.11.2024

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Index:Yes/No
Neutral Citation:Yes/No
Speaking order/non-speaking order

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