IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.35785 of 2024
and
W.M.P.No.38655 of 2024

Mr.George Kuruvilla ... Petitioner

Vs.

1.The Assessing Officer,
Non-Corporate Circle 17(1),
No.120, BSNL Building,
Income Tax Office, Chennai - 600 006.

2. The Deputy Commissioner of Income Tax,
Non Corp Circle 16(1) Chennai,
523A Wanaparthy Block - 5th Floor,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to quash the impugned notice dated 05.11.2018 bearing Demand/FY18-19/CHE274C1/213, issued by the 2nd respondent.

For Petitioner : Mr.Deepak Narayanan

For Respondents : Dr.B.Ramaswamy
Standing Senior Counsel

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O R D E R

The present Writ Petition is filed challenging the impugned proceedings dated 05.11.2018 wherein the petitioner was called upon to pay a sum of Rs.4,68,630/- within 15 days from the date of said communication. Importantly, the above communication also provided that in case the petitioner had already made the above payment, the petitioner was requested to produce proof of having with payment within 15 days. Similarly, if the above demand is covered by any stay or application of rectification, the petitioner was requested to furnish copies of order of stay or application for rectification and it is provided that in case there was no stay or application for rectification pending, payment shall be made within 15 days from the date of the said communication and proof of payment shall be furnished.

2. It is submitted by the learned counsel for the petitioner that the petitioner had filed an application for rectification under Section 154 of the Income Tax Act, 1961 dated 18.02.2018. It is also submitted that the petitioner had filed more than one reply in response to the above demand notice, vide letter dated 26.11.2018 and 18.11.2023.

3. In view of the fact that more than 6 years have lapsed since the issuance of the demand notice, the petitioner is at liberty to file a fresh representation before the respondent authority, in response to the demand notice dated 05.11.2018.

4. The learned counsel for the respondents would submit that if any such representation is made, the same would be considered and orders would be passed within a period of four weeks from the date of receipt of a copy of this order.

5. In view thereof, the petitioner are at liberty to submit his representation within a period of two weeks. On such representation being received, the respondent-authority shall consider the same on its own merits and pass orders in accordance with law within a period of four weeks. In the meanwhile, the recovery proceedings can be kept in abeyance.

6. With these observations, this Writ Petition is disposed of. Consequently, connected W.M.P is closed. No costs.

04.12.2024

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Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No

To:

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2. The Deputy Commissioner of Income Tax,
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MOHAMMED SHAFFIQ, J.

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