



W.P.(MD) No.10623 of 2021

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.10623 of 2021

and

W.M.P.(MD) No.8273 of 2021

M/s.Sangam Jewellers,
Represented by its Managing Partner
Mr.Mahadev Anand More,
No.45 A/1, First Floor,
Anandham Complex,
South Avani Moola Street,
Madurai – 625 001.

... Petitioner

Vs.

1.Assistant Commissioner of Income Tax,
Non Corporate Circle-I,
No.2, V.P.Rathinasamy Nadar Road,
CR Building, Bibikulam,
Madurai – 625 002.

2.Additional/Joint Commissioner of Income Tax,
Non Corporate Circle-I,
No.2, V.P.Rathinasamy Nadar Road,
CR Building, Bibikulam,
Madurai – 625 002.

3.Principal Commissioner of Income Tax,
Non Corporate Circle-I,



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No.2, V.P.Rathinasamy Nadar Road,
CR Building, Bibikulam,
Madurai – 625 002.

4.Additional Commissioner of Income Tax,
National e-Assessment Centre,
Government of India, Ministry of Finance,
Income Tax Department, Delhi.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the impugned order of demand made by the fourth respondent in ITBA/AST/S/156/2021-2022/1032260895(1) dated 07.04.2021 and quash the same and consequently, directing the respondents to drop the unnecessary demand made in the said impugned order of demand.

For Petitioner : Mr.P.Pitchaiappan

For Respondents : Mr.N.Dilip Kumar
Senior Standing Counsel
Asst. by Mr.K.Prabhu
Junior Standing Counsel

ORDER

The Petitioner has filed this Writ Petition for a Certiorarified Mandamus to call for the records pertaining to the impugned order of demand made by the fourth respondent in ITBA/AST/S/156/2021-2022/1032260895(1) dated 07.04.2021 and quash the same and consequently, directing the respondents to



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drop the unnecessary demand made in the said impugned order of demand.

2. It is informed by the learned counsel for the petitioner that the petitioner has filed an appeal before the Appellate Commissioner against the impugned order. It is submitted by the learned counsel for the petitioner that the petitioner may be permitted to work out the remedy in the appeal against the aforesaid impugned order dated 07.04.2021.

3. Recording the above submissions, this Writ Petition is closed with a liberty to the petitioner to proceed further with the above said appeal, which is said to have been filed on 01.05.2021. The petitioner is at a liberty to move a suitable application under Section 220(6) of the Income Tax Act, 1961, within a period of 30 days from the date of receipt of a copy of this order. If such application is filed, the same shall be disposed of by the jurisdictional Income Tax Officer within a period of 30 days thereafter. Pending such exercise, the recovery proceedings shall be kept in appeal, since the petitioner has obtained interim injunction and was in force till date.



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4. Accordingly, this Writ Petition is closed. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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