



W.P.(MD)No.20022 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.08.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.20022 of 2024

and

W.M.P.(MD)Nos.16981 and 16983 of 2024

T.Ponraj

... Petitioner

Vs.

1.The Commissioner,
Income Tax Department,
Tiruchendur Road,
Tirunelveli – 627 011,
Tirunelveli District.

2.The Income Tax Officer,
Income Tax Department,
Tiruchendur Road,
Tirunelveli – 627 011,
Tirunelveli District.

... 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 show cause Notice dated 26.03.2024 in ITBA/AST/S/156/2023-24/1063422293 (1) and show cause notice dated 13.08.2024 in ITBA/RCV/S/226(3)_1/2024-25/1067614349(1) impugned order, passed by the second respondent and quash the same as paid and illegal and consequently direct the first respondent to allow the appeal on the basis of



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the documents submitted by the petitioner along with material evidence available.

For Petitioner : Mr.B.Charmurugan

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

This Writ Petition is filed challenging the Demand Notice dated 26.03.2024 under Section 156 of the Income Tax Act, 1961, demanding the petitioner to pay a sum of Rs.3,03,52,140/- and there is also a challenge to the notice of attachment dated 13.08.2024 issued under Section 226 (3) of the Income Tax Act, 1961, in respect of the above sum representing the tax dues for the assessment year 2022-2023.

2. It is submitted by the learned counsel for the petitioner that the petitioner had filed an appeal challenging the impugned order of assessment dated 26.03.2024 and the same is stated to be pending before the Appellate Authority. The petitioner had also filed an application for stay under Section 220(6) before the Assessing Authority and the same is pending consideration.



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3. It is submitted by the learned Standing Counsel for the respondents that the stay application would be considered and orders would be passed by the second respondent in accordance with law and the same is acceded to by the learned counsel for the petitioner.

4. Recording the same, this Writ Petition is disposed of with a direction to the second respondent to consider the stay application filed by the petitioner and pass orders, within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

29.08.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr



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To:

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MOHAMMED SHAFFIQ, J.

Nsr

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