



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.12.2024

CORAM

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

W.P (MD).No.31232 of 2024

and

W.M.P(MD)No26182 and 26183 of 2024

Beryl

... Petitioner

Vs.

1.The Income Tax Officer,
Non Corporate, Ward1(1), MDU,
CR Building, Bibikulam,
Madurai -02.

2.The Commissioner of Appeals,
Madurai,
Madurai -02.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of the respondent and to quash the impugned demand notice, dated 12.12.2024 bearing DIN and Letter No. ITBA/COM/F/17/2024-25/1071131494(1) and bearing PAN No.CHVPB28722D passed by the first respondent for the assessment year 2015-16 as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondents : Mr.N.Dilip Kumar



ORDER

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This writ petition has been filed challenging the impugned demand notice, dated 12.12.2024 bearing DIN and Letter No. ITBA/COM/F/17/2024-25/1071131494(1) and bearing PAN No.CHVPB28722D passed by the first respondent for the assessment year 2015-16 as arbitrary.

2.Mr.N.Dilip Kumar, learned counsel takes notice for the respondents 1 and 2. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3.As against the assessment order, the Petitioner filed an appeal before the second respondent along with stay petition. However the stay petition is pending without any order.

4.The learned counsel for the Petitioner insisted the prayer to dispose of the appeal which is pending before the second respondent and till the disposal of the stay application, the first respondent shall not insist upon the Petitioner to pay the outstanding demand.



5.Considering the above submission, the second respondent is directed to dispose of the stay application filed along with the appeal within a period of four weeks from the date of receipt of a copy of this order. Till then, the first respondent is directed not to insist the Petitioner to comply with the demand notice in pursuant to the assessment order.

6.With the above direction, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

20.12.2024

Internet : Yes
Index : Yes/No
Speaking/Non Speaking order
vsn

Note:Issue order copy on 20.12.2024

To

1.The Income Tax Officer,
Non Corporate, Ward1(1), MDU,
CR Building, Bibikulam,
Madurai -02.

2.The Commissioner of Appeals,
Madurai,
Madurai -02.



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G.K.ILANTHIRAIYAN, J.

vsn

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