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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11973 of 2025
& W.M.P.Nos.13541 & 13543 of 2025

Ranjit V Srivatsaa

... Petitioner

Vs.

1.The Income Tax Officer,
Non-Corporation Ward 3(2),
Wanaparthy Block,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034

2.Commissioner of Income Tax (appeals),
NaFAC, North Block, New Delhi 110 001

3.Central Processing Centre (CPC),
Income Tax Department, Bangalore 560 500

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the Recovery Notice passed by the 1st respondent made in DIN and Letter No.ITBA/RCV/F/17/2024-25/1071254213(1) dated 16.12.2024 in respect of PAN No.ACHPR4043D for the AY 2016-

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17 and quash the same and consequently, direct the 2nd respondent (First Appellate Authority) to grant early hearing and dispose the Appeal No.CIT(A)-Chennai-4/10354/2018-19 for the AY 2016-17.

For Petitioner : Ms.G.Vardhini Karthick

For Respondent : Mr.V.Mahalingam,
Senior Standing counsel

ORDER

This writ petition has been filed challenging the impugned recovery notice dated 16.12.2024 issued by the respondent.

2. Mr.V.Mahalingam, learned Senior Standing counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the original assessment order came to be passed by the 1st respondent on 24.12.2018. Aggrieved over the said assessment order, an appeal was preferred by the petitioner on 24.01.2019. While filing the said appeal, they paid 20% of the disputed tax amount to the respondent.

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In this regard, a copy of the challan was also produced before this Court.

4. Further, he would contend that once 20% of the disputed tax amount was paid by an Assessee, there will be an automatic stay of recovery proceedings. However, without considering the said aspect, the impugned recovery notice dated 16.12.2024 came to be issued by the respondent. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to direct the respondent to dispose of the appeal filed by the petitioner and also to grant stay of recovery proceedings till the disposal of said appeal and hence, he requests this Court to pass appropriate orders.

4. In reply, the learned Senior Standing counsel appearing for the respondent requests this Court to pass any appropriate orders with regard to the disposal of appeal.

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5. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

6. In the case on hand, the assessment order was passed by the respondent on 24.12.2018, against which an appeal was preferred by the petitioner on 24.01.2019. At the time of filing the appeal, the petitioner had paid 20% of the disputed tax amount to the respondent.

7. Normally, when an Assessee makes the payment of 20% of the disputed tax amount, there will be an automatic stay of recovery proceedings. However, in this case, without considering the payment made by the petitioner, the impugned recovery notice came to be issued by the respondent on 16.12.2024 and hence, the same is liable to be quashed. However, today, the learned counsel for the petitioner has restricted his relief and requested this Court to direct the respondent to dispose of the appeal filed by the petitioner and grant stay of recovery proceedings till the disposal of said appeal, since it will be sufficient to

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meet out the case of the petitioner.

7. In view of the above, though this petition has been filed challenging the impugned recovery notice dated 16.12.2024, considering the submissions made by the petitioner, this Court passes the following order:

i) The concerned Appellate Authority is directed to dispose of the appeal, dated 24.01.2019, filed by the petitioner within a period of 3 weeks from the date of receipt of copy of this order.

ii) The respondent is directed to defer the recovery proceedings against the petitioner till the disposal of aforesaid appeal filed by the petitioner.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

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Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

nsa

To

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