



WEB COPY



W.P. No.36845 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.36845 of 2024

and

W.M.P. No.39789 of 2024

Nandagopal Varnikha,
No.2, Kozavar Street Extension,
Sriperumbudur Post,
Sriperumbudur Taluk,
Kanchipuram District 602 105.

... Petitioner

Vs.

The Income Tax Officer,
Ward I, Kanchipuram,
Office of the Income Tax Officer,
Ward I, Kanchipuram.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to the order dated 05.03.2024 in DIN and Order No.ITBA/AST/S/147/2023-24/1061998413 Clause 1 for the assessment year 2019-20 and quash the same.

For Petitioner

: M/s.AL.Gandhimathi
Senior Advocate
for Mr.L.Palanimuthu

For Respondent

: Mr.D.Prabhu Mukunth Arunkumar
Standing Counsel



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ORDER

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2. The learned Standing Counsel for the Respondent does not have any serious objections to the request made by the learned counsel for the petitioner.

3. Recording the same, the petitioner may file an appeal within a period of 2 weeks from the date of receipt of a copy of this order. It is also submitted that pursuant to the passing of impugned order, recovery proceedings have been initiated. Until the appeal is filed, the recovery proceedings shall be kept in abeyance. If any such appeal is filed within the stipulated period, the same shall be entertained by the appellate authority without reference to limitation subject to the petitioner complying with all other conditions including pre-deposit.

4. It is made clear that the direction to keep the recovery proceedings in abeyance is only to facilitate the petitioner to file an appeal without threat of recovery. On filing the appeal, the petitioner shall file the stay appeal and orders shall be passed thereon in accordance with law.



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5. The writ petition stands disposed of with the above directions. No costs.

Consequently, the connected miscellaneous petition is closed.

06.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

The Income Tax Officer,
Ward I, Kanchipuram,
Office of the Income Tax Officer,
Ward I, Kanchipuram.



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MOHAMMED SHAFFIQ, J.

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