IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.38972 & 38975 of 2024
and
W.M.P.Nos.42207, 42209, 42217, & 42218 of 2024

M/s.Akshaya P Ltd
(Represented by Director)
Arihant e-park, 117/7, 7th Floor,
LB Road, Adyar,
Chennai 600 020.
PAN:AAFCA1708D

... Petitioner in both W.P's

Vs.

1. The National Faceless Appeal Centre,
C- Block, 4th Floor,
S.P.M. Civic Centre,
New Delhi- 110 001.
2. The Income Tax Officer,
Corporate Ward 1 (1),
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.
3. The Principal Commissioner of Income Tax, Chennai-1,
Income Tax Department,

121, Nungambakkam High Road,
Chennai 600 034. ... Respondents in both W.P's

PRAYER in W.P.No.38972 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the second Respondent to quash the impugned order dated 03.12.2024 passed for the Assessment Year 2022-23 vide DIN and Letter No. ITBA/COM/F/17/2024-25/1070855709(1).

PRAYER in W.P.No.38975 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the second Respondent to quash the impugned order dated 04.12.2024 passed for the Assessment Year 2016-17 vide DIN and Letter No. ITBA/COM/F/17/2024-25/1070879901(1).

Appearance in both W.P's

For Petitioner	: Mr.P.H.Aravind Pandian Senior Advocate for Mr.A.S.Sriraman
For Respondents	: Mr.B.Ramanakumar Senior Standing Counsel

COMMON ORDER

Since the issue involved and the relief sought in both these Writ Petitions are identical in nature, the same were heard together and disposed of vide this common order.

2. These Writ Petitions are filed challenging the impugned orders dated 03.12.2024 and 04.12.2024, whereby the orders under Section 220(6) of the

Income Tax Act, is sought to be challenged insofar as the petitioner was directed to pay monthly installments of Rs.2 crores in W.P.No.38972 of 2024 and Rs.1,00,000/- per month in W.P.No.38975 of 2024 respectively starting from December, 2024 onwards, before 10th of each month.

3. It is submitted by the learned Senior Advocate for the petitioner that the petitioner is under severe financial constraint and direction to deposit would cause grave hardship. It was also submitted that direction to pay any amount would adversely affect the home buyers to whom the petitioner is under an obligation to deliver the projects within the agreed time.

3.1. The learned Senior Advocate for the petitioner would submit that they would co-operate with the Revenue/Appellate Authority and also undertake that no adjournments would be taken by the petitioner and would request that the conditions imposed vide impugned orders dated 03.12.2024 & 04.12.2024 may not be enforced until the disposal of the appeals. He would also request that the appeals filed before the first respondent dated 26.04.2024 and 29.04.2024 may be disposed of within a period of four (4) weeks, and reiterated that the petitioner would co-operate in the expeditious disposal of the appeals.

4. Mr.B.Ramanakumar, learned Senior Standing Counsel for the respondents would submit that in view of the financial constraint pleaded by the petitioner and more importantly the adverse impact which any direction to make deposit would have on the petitioner/customers who are home buyers, would state that, since the matters are pending before the National Faceless Appeal Centre, the request made by the petitioner to dispose of the appeals within a period of four (4) weeks may not be possible and instead would request that twelve weeks of time may be granted to dispose of the appeals before the first respondent and would also state keeping in view the interest of the home buyers recovery proceedings would be kept in abeyance until the disposal of the above appeals.

5. In view of the above submissions and taking into view that the appeals are now before the National Faceless Appeal Centre, the first respondent/appellate authority is directed to dispose of the appeals dated 26.04.2024 and 29.04.2024 within a period of twelve (12) weeks and all recovery proceedings shall be kept in abeyance until the disposal of the appeals within the stipulated period viz., 12 weeks from the date of receipt of a webcopy of this order. The first appellate authority shall dispose of the appeals within the

stipulated period and in accordance with law, after affording the petitioner, a reasonable opportunity of hearing.

6. Accordingly, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To
1. The National Faceless Appeal Centre,
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MOHAMMED SHAFFIQ, J.

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W.P.Nos.38972 & 38975 of 2024

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