



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 43219 of 2025
and WMP.No. 48394 of 2025

N. Srinivasan

...Petitioner

Vs.

1. The Chief Commissioner
Income Tax Office
Race Course Road,
Coimbatore

2. The Tax Recovery Officer
Income Tax Department Office
Coimbatore

3. The Principal Commissioner of Income Tax -1
Coimbatore.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India

(a) for issuance of a Writ of Certiorarified Mandamus for a direction to

call for the records of the 2nd respondent made in Proceedings in Certificate
No.20/NCR-2/P.98/2017-18/TRO-1/CBE dated 12.03.2025 and proceeding in
letter No.ITBA/COM/F/17/2024-25/1074412464(1) dated 12.03.2025 and
quash the same as illegal, the same to an extent of interest and penalty amount
of Rs.44,66,055/- and



(b) for issuance of a Writ of Mandamus for a direction directing the respondents 1 and 2 to consider the representation of the petitioner dated 07.04.2025 to reduce interest and penalty amount and release attachment properties to settle the tax which is situated at SF.No.362/2B, SF.No.294/1 at Goundampalayam Village, Coimbatore.

For Petitioner : Mr.N.Umapathi

For Respondent : Mrs.M.Sheela
Senior Standing Counsel
Mr.H. Siddharth
Junior Standing Counsel

ORDER

Mrs.M.Sheela, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Senior Standing Counsel for the Respondents.

3. Learned counsel for the petitioner fairly concedes that although the petitioner has sought for a wider relief, the petitioner will be satisfied if the



petitioner's application dated 07.04.2025 for waiver of interest under Section 220 (2) of the Income Tax Act, 1961 is considered and disposed of on merits.

4. Learned counsel for the petitioner submits that the aforesaid application has also been forwarded to the first respondent, to the Principal Commissioner of Income Tax Act-1, Coimbatore. Since the petitioner has not made the Principal Commissioner of Income Tax Act-1, Coimbatore to whom the jurisdictional assessing officer, namely the 2nd respondent has forwarded the aforesaid application, the Principal Commissioner of Income Tax -1 Coimbatore, is suo-mottu impleaded as the 3rd respondent in this writ petition. The 3rd respondent Principal Commissioner of Income Tax -1 Coimbatore, impleaded by this order, is directed to consider the aforesaid application of the petitioner dated 07.04.2025 on merits as expeditiously as possible.

5. The representation of the petitioner dated 07.04.2025 is directed to be disposed of within a period of four weeks from today. Pending such exercise, all further coercive steps shall be kept in abeyance.



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6. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner and shall be heard by the 3rd respondent before passing of the final order.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

17.11.2025

Neutral Citation : Yes / No

gv



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To:

1. The Chief Commissioner
Income Tax Office
Race Course Road,
Coimbatore
2. The Tax Recovery Officer
Income Tax Department Office
Coimbatore

C.SARAVANAN, J.

gv



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