BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.20199 of 2025
and
W.M.P.(MD) No.15571 of 2025

MS.Nagarajan Kalavathy
Proprietor of M/S.Meena Pharma
(Pharmaceutical Wholesale) ... Petitioner

/vs./

The Income Tax Officer,
Ward I,
No.82-A & 82-B,
Durgalaya Road,
Tiruvarur District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order bearing DIN 85 Letter NO ITBA/COM/F/17/2025-26/1078513542(1) dated 15.07.2025, passed by the respondent, quash the same and direct the respondent to treat the petitioner as not an assessee in default pending disposal of the appeal field by the petitioner before the commissioner of income tax (appeals),Chennai-II.

For Petitioner : Mr.B.Bhuvaneshvari for
M/S.Ganesan Legist Law Firm

For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

Mr.N.Dilip Kumar, learned Senior Standing Counsel takes notice for the respondent.

2.The petitioner has challenged the impugned reminder dated 15.07.2025, whereby, the petitioner has been called upon to pay arrears of tax and penalty for the assessment years 2018-19 to 2020-21 as detailed below:-

Asst.Year	***Demand Raised U/S.***	***Outstanding Demand***
2018-19	*270A*	*Rs.2,14,984/-*
2019-20	*147*	*Rs.1,80,53,540/-*
2019-20	*271B*	*Rs.1,50,000/-*
2019-20	*270A*	*Rs.33,08,742/-*
2019-20	*271AAC(1)*	*Rs.7,08,683/-*
2020-21	*147*	*Rs.3,02,49,670/-*

3.Reading of the impugned order indicates that it is a general reminder, asking the petitioner to comply with the requirements of Instruction No.1914, dated 21.03.1996 and 29.02.2016 and the CBDT's Memorandum in F.No. 404/72/93-ITCC, dated 31.07.2017. Relevant portion of the impugned order reads as under:-

> *"It is seen that you filed an appeal against the above assessment years before the CIT(A). As per the CBDT's Memoradum in F.No.404/72/93-ITCC dated 31.07.2017 (Partial modification of Instruction No.1914 dated 21.03.1996 & 29.02.2016), you are requested to pay 20% of the demand in the total disputed demand within 7 days from the date of receipt of this letter and file a copy of such tax paid challan in this office on or before the above said period."*

4.The learned counsel for the petitioner would submit that the petitioner has filed an appeal and such an appeal is pending before the appellate Commissioner and that the petitioner has also moved an appropriate application under Section 220(6) of the Income Tax Act, 1961. The details of such applications are not forthcoming in the affidavit.

5.Be that as it may, the petitioner is permitted to move such an application with the respondent, if it has not already been filed. In case, such an application has already been moved with the respondent by the petitioner, it is for the respondent to pass appropriate orders on the same on merits and in accordance with law after hearing the petitioner, within a period of 30 days from the date of receipt of a copy of this order. Pending such exercise, the recovery proceedings may be kept in abeyance.

6.With the aforesaid directions, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
mm

28.07.2025

To

1.The District Collector,
Office of the District Collector,
Nagercoil,
Kanyakumari District.

2.The Assistant Director of Town Panchayat,
Collectorate Building,
Nagercoil,
Kanyakumari District.

3.The Executive Officer,
Thirapparapu Selection Grade Town Panchayat,
Thiruvattar Taluk,
Kanyakumari District.

C.SARAVANAN, J.

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W.P.(MD) No.20199 of 2025

28.07.2025