

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Friday, the Twenty Sixth day of February Two Thousand Twenty One

PRESENT

THE HON`BLE DR JUSTICE ANITA SUMANTH

WP No.10688 of 2020

and WMP.Nos.12983 & 12986 of 2020

M/S.KHAZANA JEWELLERY PVT. LTD., [PETITIONERS IN ALL THE
REPRESENTED BY ITS MANAGING DIRECTOR, PETITIONS]
MR.KISHORE KUMAR JAIN, 252A, NASA BUILDING,
TTK ROAD, ALWARPET, CHENNAI - 600 018.
(NOW AT NO.48, KHAZANA SQUARE, WHITES ROAD,
ROYAPETTAH CHENNAI-600 014).

Vs

1 INCOME TAX SETTLEMENT COMMISSION, [RESPONDENTS IN ALL THE
ADDITIONAL BENCH, CHENNAI, PETITIONS]
SATGURU COMPLEX, 640, ANNA SALAI,
NANDANAM, CHENNAI -600 035.

2 DEPUTY COMMISSIONER OF INCOME TAX,
INCOME TAX INVESTIGATION WING,
CENTRAL CIRCLE 2(2), CHENNAI, NEW NO.46,
MAHATMA GANDHI ROAD, CHENNAI - 600 034.

Writ Petition filed under article 226 of the Constitution of India praying for issue writ in nature of writ of mandamus

(i)issue a writ, direction or order in the nature of certiorarified mandamus Calling for the records of the first respondent contained in its impugned order bearing S.A.No.TN/CN/52/2018-19/17-IT dated 11.06.2020 and to quash the same as arbitrary, unjust and illegal and to consequently direct the first respondent to reconsider the application filed by the petitioner bearing S.A.No.TN/CN/52/2018-19/17-IT and pass a fresh order under section 245D(4) of the Income Tax Act, 1961 after affording the petitioner a sufficient opportunity of being heard, in accordance with law(in WP.No.10688/2020)and

(ii)To grant an order of interim injunction restraining the second respondent or any authority or person acting under or for the second respondent from in any manner proceeding to assess the petitioner`s income under the Income Tax Act, 1961 for the Assessment Years 2011-12 to 2017-18 pursuant to the order of the first respondent in S.A.No.TN/CN/52/2018-19/17-IT dated 11.06.2020 pending disposal of the above WP.No.10688/2020).

(iii) To grant an interim stay of all further proceedings pursuant to the impugned order S.A.No.TN/CN/52/2018-19/17-IT dated 11.06.2020 passed by the first respondent (in WMP.No.12986/2020) pending disposal of the above WP.No.10688/2020.

Order : This petition coming on this day for hearing upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.R.SIVARAMAN, Advocate for the petitioner in both the petitions the court made the following order:-

Pleadings are complete. List on 31.03.2021 under the same caption.

2. While proceedings for assessment may go on, to be finalized in accordance with law, any order passed shall not be implemented till the next date of hearing.

-sd/-

26/02/2021

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 INCOME TAX SETTLEMENT COMMISSION,
ADDITIONAL BENCH, CHENNAI, SATGURU
COMPLEX, 640, ANNA SALAI, NANDANAM,
CHENNAI -600 035.

2 DEPUTY COMMISSIONER OF INCOME
TAX, INCOME TAX INVESTIGATION WING,
CENTRAL CIRCLE 2(2), CHENNAI, NEW NO.46,
MAHATMA GANDHI ROAD, CHENNAI - 600 034.

C.C. to M/S.A.P.SRINIVAS, Advocate, Sr.No.1227

WEB COPY

Order

in

WP No.10688 of 2020

and WMP.Nos.12983 & 12986 of 2020

Date :26/02/2021

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RP (08/03/2021)