

ITEM NO.55

COURT NO.8

SECTION XII

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 3157-3163/2019

(Arising out of impugned final judgment and order dated 21-01-2019 in WP No. 1392/2019 21-01-2019 in WP No. 1397/2019 21-01-2019 in WP No. 1401/2019 21-01-2019 in WP No. 1404/2019 21-01-2019 in WP No. 1408/2019 21-01-2019 in WP No. 1410/2019 21-01-2019 in WP No. 1416/2019 passed by the High Court Of Judicature At Madras)

J. DINAKARAN

Petitioner(s)

VERSUS

THE REGISTRAR THE INCOME TAX APPELLATE TRIBUNAL Respondent(s)
& ORS.

(APPLICATION(S) FOR CLARIFICATION/DIRECTION & PERMISSION TO FILE
ADDITIONAL DOCUMENTS/ FACTS/ ANNEXURES)

Date : 02-07-2019 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MR. JUSTICE VINEET SARAN

For Petitioner(s) Mr. Arijit Prasad, Sr. Adv.
Mr. V. Balaji, Adv.
Mr. Karuppaiah Meyyappan, Adv.
Ms. Kanika Kalaiyarasan, Adv.
Mr. MSM Asai Thambi, Adv.
For Mr. R. C. Kaushik, AOR

For Respondent(s) Mr. Vikramjit Banerjee, ASG
Ms. Praveena Gautam, Adv.
Mr. H.R. Rao, Adv.
Mrs. Anil Katiyar, AOR

UPON hearing the counsel the Court made the following
O R D E R

On 15.03.2019 following order was passed by this Court:

"Learned counsel for the petitioner submits that going by the counter affidavit on behalf of the department, the present demand is to the tune of Rs.9,33,16,434/-, as disclosed in para 9 of the counter affidavit. He

further submits that his properties worth more than Rs.40 crores are under attachment.

We permit the petitioner to present himself before the Principal Commissioner, Income Tax, Chennai on 28.03.2019 at 11.00 a.m. alongwith all the documentations indicating:

- a) Property or properties worth more than Rs.9.33 crores which can be offered as security and can be under attachment;
- b) Such property or properties are not in any way encumbered; and
- c) The petitioner is at liberty to deposit appropriate amount in cash by way of security.

If the Principal Commissioner, Income Tax, Chennai is satisfied in that behalf, the attachment with respect to other properties may be lifted so as to enable the petitioner to liquidate any of the assets and make the payment in terms of the order passed by the High Court.

List the matters on 09.04.2019."

Thereafter, the appropriate exercise was undertaken and attachment in respect of one property was lifted. Further, three accounts which were also under attachment were released. All this was done with the idea that the petitioner shall pay reasonable amount. It however, appears that no concrete steps have been taken by the petitioner.

As a last opportunity, we grant to the petitioner time of six weeks within which he shall deposit a sum of Rs.5 crores with Principal Commissioner, Income Tax, Chennai, failing which this petition may be dismissed.

List on 19.8.2019.

(INDU MARWAH)
COURT MASTER

(SUMAN JAIN)
BRANCH OFFICER

