



W.P.No.2202 of 2023
and
W.M.P.Nos.2281 and 2292 of 2023

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ABDUL QUDDHOSE.J.,

The petitioner has challenged the impugned assessment order on the following grounds:

a) Despite several requests made by the petitioner to the respondents, requesting them to furnish the evidence based on which they have found that M/s.SRS Mining is alleged to have paid Rs.20,00,000/- as illegal payments to the petitioner, the respondents have failed to furnish proof for the same to the petitioner;

b) The petitioner's request for cross examination of partners of M/s.SRS Mining including one Sirinivasulu was not accepted by the respondents, which is arbitrary and illegal;

c) The demand made in the show cause notice is for a sum of Rs.20,00,000/-, whereas in the impugned assessment order, the tax liability as well as the interest is Rs.78,33,150/- which is arbitrary and illegal.

2. Learned senior counsel for the petitioner drew the attention of this Court to the replies sent by the petitioner to the various show cause notices



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issued by the respondents as per the provisions of the Income Tax Act and would submit that as seen from the said replies, the petitioner has been repeatedly requesting the respondents to submit the evidence, based on which the second respondent has come to the conclusion that M/s.SRS Mining, which is a partnership firm, has paid a sum of Rs.20,00,000/- to the petitioner as illegal payments. He would submit that despite those replies, till date, the respondent has not produced any evidence to the petitioner to substantiate their claim that M/s.SRS Mining has paid a sum of Rs.20,00,000/- to the petitioner.

3. Learned senior counsel for the petitioner also drew the attention of this Court to the impugned assessment order and would submit that eventhough the petitioner had made a request for cross examination of the partners of M/s.SRS Mining, which is alleged to have paid illegal payments to the petitioner, the same was not acceded to by the respondents, which is arbitrary and illegal.

4. The petitioner is a present Cabinet Minister in the State of Tamil Nadu and he has also filed an Additional Affidavit as sought for by this



Court in its earlier order dated 27.01.2023 stating the said fact.

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5. Learned standing counsel appearing for the respondents seeks time to file counter.

6. Post the matter for counter and disposal on 27.02.2023. However, it is made clear that no coercive steps shall be taken by the respondents against the petitioner until further orders of this Court.

30.01.2023

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