

Karnataka High Court

M/S. Marimallappa Charities vs The Commissioner Of Income Tax on 24 June, 2009

Author: Ajit J Gunjal

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATE THIS THE 24th DAY OF JUNE 2009

BEFORE

THE HON'BLE MR. JUSTICE J. R. K. SHARMA :

WRIT PETITION N(»T). 12. 'E~A':1'1fi', '.z2.'() () E'.<, '9.1' {.'?;.f, "\$»vI'1") E E %

BETWEEN :

M /S. Marimallappa Charities, . . . ~ ~ '
Narayana Shastry Road, ' E' ,
Mysore, represented by j_i_1;\$ '
Honorary _' _'

...PETITIONER

(By Si*i,M,(;},R3\$Visha; ' A éiv. fcigr

EEEE ~Sr_i_ ;M.Vé\$:ra"bhadrai.é1h'--Assts.)

AND

I. The C0i11:3:iissioi;3éi'_%>i"

I'1:eC'<;'il::-,6 Tax' {Appea}s)
1», Shilpasifi Building,

E E' ' .Vi:;hx?ash\$va1"a Nagara,

E 38:jEE

2. "Efhe Addi.--.V.Commissioner of
Income 'fax, Range I, Mysore,
N0.55j-1, Shilpashri Building,
" Vi.shv?eshwal*a Nagara,

" ' E lylysow - 08. ...RESPONDENTS

(By Sri.M.V.Seshachala, Srstanding Adv.)

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This writ petition is filed under Articles
227 of the Constitution of India with a prayer.to.\$z_.;le.sh

the order of the RI Appellate Authority' - - - . . . < iet _ ed. _

09.04.2009

vide Annexure 'K' on stay application filed" under Section 251 of LT. Act, as far, .. r'o.l.atec'z to .L condition of payment of 50% '-of' the 'demand, V further 7 declare that, imposing condition of payment of 5!}%.;_of entire demand is tmreasonable agzgainst'~ to the; statute.

This writ petition _V oz1 ' peelirninazy hearing in 'B' t11i.s""<:ie.y;, the Court made the following: o 'The__ Ipsinée conducted survey under "Ir-Lcorxjie Tax Act and recorded the "petitioner ~ Trust. A notice was issued of the Act, to the petitioner

----- was upon to Show cause regarding . the _vpa,ss3ng of__ assessment order. The assessment order by the petitioner before the Appellate V .V Ao£i'1orii}}. "I;he pefi□ner also maintained an application H K I'{'1e'esj:a3}?. ' The Appellate Authority has passed an ixztezim

- ' subject to petitioner depositing 50% of the " oemand. The said order is questioned in this writ petition. /□/ g :5 the fact that the ciirection "iss;;ied'e is complied, ends of justice would "of the appeal and a direction is issued to the E□peilate Authority to conclude the proceedings at the ' "earlier. Hence foliowing order is passed;

2. It is contended by the learned appearing for the petitioner that the . does not have sufficient cash. K " interim order on 29.04.2009 as e3'1gief:*~:V « % k « 'Issue Notice, There wax be an irzteritri"-fdegf impugned order =3l¢bjectAA :5 the condition the bank guarantee::A:w_ tigge _ of the *a:g_eeek:é.' "ieday. ' for the petétioner submifs«tf;at"i:t1e'sei:d' is complied inasmuch as the Bank fsinished.

be ""me3; ' :the interim order is continued pending Wk SP8 _ 4 ..

(a) Interim order granted by this Court on 29.04.2009 will continue to operate, pending disposal of the appeal before the Authority.

(b) The Appellate Au□o□ty*A~\$haH 6f _thé. appeal. on merits.

(c) Petition stands Iudgé