



W.P.No.15357 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 14.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.15357 of 2024 and
W.M.P.No.16681 of 2024

Unnamalai Thiagarajan

... Petitioner

Versus

1. Commissioner of Income Tax (Appeals)-18
Room No.46, New Building III Floor,
Investigation Building,
No.46 (Old No.108),
Mahatma Gandhi Road,
Chennai-600 034.

2. Deputy Director of Income Tax (Investigation)
Unit 3(1),
Investigation Building,
No.46 (Old No.108),
Mahatma Gandhi Road,
Chennai-600 034.

...Respondents

Prayer : A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Mandamus directing the 1st Respondent to consider the Petitioner's request for extension of time dated 04.06.2024



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and grant the Petitioner 45 days' time to obtain and furnish all requisite documents/details.

For Petitioner : Mr. Suhrith Parthasarathy

For Respondent : Mr. A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

An order dated 23.03.2023 was issued against the petitioner under the Black Money (Undisclosed Foreign Income and Assets) and the imposition of Income-tax Act, 2015. Such order was carried in appeal by the petitioner before the first respondent.

2. The petitioner was called upon to provide documents, including bank statements relating to the petitioner's account with DBS Bank. By stating that the said bank account was closed a long time ago and that about 45 days is required to obtain the bank statement, the present writ petition was filed.



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3. Learned counsel for the petitioner submits that the limited relief requested for is to grant 45 days' time to obtain and provide the bank statement. He submits that the writ petition was filed on the reasonable apprehension that such time would not be granted by the first respondent.

4. Mr.A.N.R.Jayaprathap, learned Junior standing counsel, accepts notice for the respondent.

5. The relief requested for by the petitioner is limited to granting 45 days' time to provide all documents called for by the first respondent. Such request is made by stating that the petitioner's son has travelled to Singapore to obtain the statement from the DBS Bank and that this process is taking up time because the bank account was closed a long time ago. The reason set out by the petitioner appears to be reasonable.

6. Consequently, W.P.No.15357 of 2024 is disposed by directing



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the first respondent to consider and grant the request for 45 days' time to provide all documents and information requested for by the first respondent.

7. W.P.No.15357 of 2024 is disposed of on the above terms without any order as to costs. Consequently, the connected miscellaneous petition is also closed.

14.06.2024

Index : Yes /No

Speaking Order : Yes /No

Neutral Case Citation : Yes /No

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To

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SENTHILKUMAR RAMAMOORTHY,J.

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