

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

BEFORE THE HON'BLE DR. JUSTICE JAWAD RAHIM

WRIT PETITION NO 6918-6938 / 2014 (T-IT)

PETITIONERS:

1. ADITHYA BIZORP SOLUTIONS INDIA PVT LTD
NO.31/1, 2ND FLOOR, 8TH CROSS 20TH MAIN 1-N BLOCK, RAJAJINAGAR,
BANGALORE 560010 BY ITS MANAGING DIRECTOR SRI NAGARAJU K.M. S/O
MUDDAVEERAPPA AGED: 28 YEARS
Bangalore City
2. DIVINE AUTO CNC
B-82, 2ND CROSS, 1ST STAGE PEENYA INDUSTRIAL AREA, BANGALORE 560058
BY ITS PARTNER SRI TOMY PHILIP S/O PHILIP THOMAS AGED: 44 YEARS
Bangalore City
3. MICRO TECH CNC
338, 9TH CROSS, 4TH PHASE PEENYA INDUSTRIAL AREA, BANGALORE 560058
BY ITS PARTNER SRI YOGESHWARA S/O SRIDHAR S HEBBAR AGED: 34 YEARS
Bangalore City
4. VRL AUTOMATION ENGINEERING AND PROJECT PVT. LTD.
A-170, 4TH CROSS 1ST STAGE PEENYA INDUSTRIAL AREA, BANGALORE
560058 BY ITS EXECUTIVE DIRECTOR SRI T. VENKATARAMANA S/O SRI T.K.
VISWESWARA RAO, AGED: 45 YEARS
Bangalore City
5. VIPRA MACHINE TOOLS
34, SY.NO.116, 3RD B CROSS, HEGGANAHALLI VISWANEEDAMPOST,
BANGALORE 560091 BY ITS PARTNER SRI SRINIVASAN N.S. S/O
SUBRAMANYAM K.N. AGED: 45 YEARS
Bangalore City
6. MOOKAMBIKA CNC
31, 1ST AND 2ND FLOOR CHENNAPPA INDUSTRIAL ESTATE, ANDRAHALLI
MAIN ROAD HEGGANAHALLI POST, BANGALORE 560091 BY ITS PARTNER SRI
N.S. THIRUVENGADAM S/O SUBRAMANYAM K.N. AGED: 44 YEARS
Bangalore City
7. STAINLESS VESSELS FABRICATORS
117/D, 9TH A CROSS GANAPATHINAGAR PEENYA 3RD PHASE, BANGALORE
560058 BY ITS PARTNER SRI JITHENDRA BABU K S/O SRI KANNAPPA SHETTY
AGED: 41 YEARS
Bangalore City
8. BHAVANA FLUID POWER

56(A), 12TH CROSS, 4TH PHASE PEENYA INDUSTRIAL AREA, BANGALORE
560058 BY ITS PROPRIETOR SRI SHIVA KUMAR K.V. S/O SRI VEERANNA K.R.
AGED: 40 YEARS
Bangalore City

9. MANJUNATH PRECISION TOOLS
36/1, 2ND MAIN, 3RD B CROSS VISWANEEDAMPOST, BANGALORE 560091 BY
ITS PARTNER SRI MANOHARAN S/O SRI RAMALU REDDYAR, AGED: 47 YEARS
Bangalore City
10. INNOVA CNC
NO.15, 7TH MAIN, RAJGOPAL NAGAR PEENYA, BANGALORE 560058 BY ITS
PARTNER SRI SHANKARAGOUDA V. PATIL S/O VIRUPADHAGOUDA G. PATIL
AGED : 39 YEARS
Bangalore City
11. ADARSHA MACHINE TOOLS
40B/4A, 2ND STAGE, PPEENYA INDUSTRIAL AREA BANGALORE 560058 BY ITS
PARTNER SRI REJI ANTONY, S/O V.J. ANTONY AGED: 46 YEARS
Bangalore City
12. PHOENIX PRECISION PARTS
SB-51, 4TH CROSS, 1ST STAGE PEENYA INDUSTRIAL AREA, BANGALURU
560058 BY ITS PROPRIETOR SRI G.S. GIRISH S/O LATE G.N. SIDDANATH, AGED:
46 YEARS
Bangalore City
13. SREE VEKATESHWARA SERVICE STATION
100 FEET RING ROAD, PEENYA BANGALORE 560058 BY ITS PROPRIETOR K.
NAGABHUSHAN S/O B.T. KRISHNAPPA, AGED: 47 YEARS
Bangalore City
14. EXCEL FORGE TECH
NO.60 361, 4TH PHASE PEENYA INDUSTRIAL AREA, BANGALORE 560058 BY ITS
PARTNER SRI AKRAM KHAN S/O AMEERULLAH KHAN, AGED: 34 YEARS
Bangalore City
15. SUKHENA TECHNOLOGIES PVT. LTD.
NO.31/1, 3RD FLOOR, BVR PLAZA 8TH CROSS, 20TH MAIN, 1-N BLOCK
RAJAJINAGAR, BANGALORE 560010 BY ITS DIRECTOR SRI RAHUL KULKARNI
S/O NARAYAN RAO, AGED: 35 YEARS
Bangalore City
16. B.M. DEVELOPERS
SY.NO.101, KATHA NO.470/2 & 471 K.R. PURAM HOBBLI, KUNDALAHALLI
VILLAGE BANGALORE 560037 BY ITS PARTNER SRI P. GAJENDRA S/O P.
MUNISWAMY NAIDU, AGED: 40 YEARS
Bangalore City
17. RADIANT SUPPLY CHAIN SOLUTIONS

NO.3, LEVEL I, 135/3, VIJAYA ARCADE LALBAGH ROAD, BANGALORE 560027
BY ITS PROPRIETOR ASHOK CHANDRAN NAIR S/O SRI PARAMESWARAN
NARAYANAN NAIR, AGED 61 YEARS
Bangalore City

18. AL AMEN CHARITABLE FUND TRUST
NO.3, MILLER TANK BUND ROAD CUNNINGHAM ROAD, BANGALORE 560052
BY ITS CHIEF EXECUTIVE OFFICER SRI MOHAMMED ALI KHAN S/O LATE
ABDUL GAFFAR KHAN, AGED: 37 YEARS
Bangalore City
19. ROOPASHRI SHANKAR CHINDALUR
W/O C G SHIVASHANKAR, AGED: 34 YEARS 105, SATHYASHREE, SERPENTINE
ROAD KUMARA PARK WEST, BANGALORE 560020
Bangalore City
20. P. CHAKRAVARTHY
S/O PERUMAL, AGED: 43 YEARS NO.38, SEETHAPPA LAYOUT GAYATHRI
TEMPLE MAIN ROAD CHAMUNDINAGAR MAIN ROAD, R.T. NAGAR POST
BANGALORE 560032
Bangalore City
21. C.R. SHREEKUMAR
S/O M.K. RAGHAVAN NAIR AGED: 52 YEARS 28/2, KEMPAIAH ESTATE, NEAR
BMTC DEPOT 4TH PHASE PIA, PEENYA INDUSTRIAL AREA BANGALORE
Bangalore City

RESPONDENTS:

1. UNION OF INDIA
REP. BY ITS SECRETARY MINISTRY OF FINANCE SOUTH BLOCK NEW DELHI
NEW DELHI
Out Of State
2. CENTRAL BOARD OF DIRECT TAXES
REP. BY ITS CHAIRMAN DEPARTMENT OF REVENUE 4TH FLOOR, JEEVAN DEEP
BUILDING PARLIAMENT STREET NEW DELHI 110001
Out Of State
3. THE COMMISSIONER OF INCOME TAX
BANGALORE II CENTRAL REVENUE BUILDING QUEENS ROAD BANGALORE
560001
Bangalore City
4. TDS RECONCILIATION ANALYSIS AND CORRECTION
ENABLING SYSTEM TDS CPC, AAYKAR BHAWAN SECTOR-3 VAISHALI,
GHAZIABAD, U.P. 201010
Out Of State

Dated: 19.02.2014

Whereas, a Writ Petition filed by the above named Petitioner under Article 226 of the Constitution of India, has been registered by this Court.

After hearing, the Court made the following:

ORDER:

Responding to the notice in this writ petition, standing counsel, Mr. K.V. Arawind has entered appearance for the-respondents.

Heard regarding interim relief.

Petitioners have questioned the constitutional validity of the provision of Section 234E of the income Tax Act and a notice to the petitioner levying fee vide annexure A1 to A21 and Annexure - B.

Pending consideration of the grounds in the writ petition, it is desirable that enforcement of notices referred to above issued by the 4th respondent are stayed until further orders.

In the meantime respondents are permitted to file counter-within two weeks.

NOTE: It is prayed to stay the operation of the impugned notice/s issued under the section 234E of the income tax Act 1961 issued under section 200A dated 02.09.2013, 20.09.2013, 15.10.2013, 14.11.2013, 26.07.2013, 04.07.2013, 22.11.2013, 12.11.2013, 13.11.2013, 13.08.2013, 22.02.2013, 28.08.2013, 06.09.2013, 09.05.2013, 01.07.2013, 25.12.2013, 13.10.2013, 11.03.2013, 03.12.2013, 12.07.2013, 12.07.2013 vide ANNEXURE A1 TO 21 issued by Respondents No. 4.