IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2016

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.1974 of 2016

J.Ponsingh .. Petitioner

Vs.

1.The Income Tax Officer,
Non-Corporate Ward 14(3)
121, Mahatma Gandhi Salai,
Nungambakkam,
Chennai 600 034.

2.The Commissioner of Income Tax (Appeals)
121 Mahatma Gandhi Salai,
Nungambakkam,
Chennai 600 034.

3.The Chief Commissioner of Income Tax -3,
121, Mahatma Gandhi Salai,
Nungambakkam
Chennai 600 034. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus directing the second respondent to hear the appeal filed by the petitioner on 09.04.2015 pending before the second respondent at an early date.

For petitioner : Mr.SS.Madhavan
For respondents : Mr.T.Pramodkumar Chopda
Senior Standing Counsel
for Income Tax

O R D E R

By consent, the writ petition is taken up for final disposal.

2.This writ petition has been filed, directing the second respondent to dispose of the appeal filed by the petitioner on 09.04.2015 at an early date.

3.According to the petitioner, he is engaged in the business of sale of household articles and grocery items. For the assessment year 2008-09, the petitioner duly filed his return, which was processed and an assessment order dated 30.03.2015 came to be passed by the first respondent. Subsequently, a demand notice dated 30.03.2015 was issued, thereby directing the petitioner to pay a sum of Rs.67,13,550/- towards tax, failing which, recovery proceedings would be initiated against the petitioner. Challenging the same, the petitioner preferred an appeal on 09.04.2015 before the second respondent and the same is kept pending.

4.Learned counsel for the petitioner submitted that during the pendency of the appeal before the second respondent, the bank account of the petitioner got attached, due to which, serious prejudice has been caused to the business of the petitioner. However, learned counsel for the petitioner submitted that it would suffice, if a direction is given to the second respondent to dispose of the appeal filed by the petitioner within a reasonable time fixed by this Court.

5.Heard the learned counsel for the petitioner and the learned senior standing counsel, who took notice for the respondents.

6.Considering the facts and circumstances of the case, this Court, without going into the merits of the case, directs the second respondent Appellate Authority to dispose of the appeal filed by the petitioner on 09.04.2015 on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner, within a period of twelve weeks from the date of receipt of a copy of this order.

7.The writ petition is disposed of accordingly. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
1.The Income Tax Officer,
Non-Corporate Ward 14(3)
121, Mahatma Gandhi Salai,
Nungambakkam,
Chennai 600 034.

2.The Commissioner of Income Tax (Appeals)
121 Mahatma Gandhi Salai,
Nungambakkam,
Chennai 600 034.

3.The Chief Commissioner of Income Tax -3,
121, Mahatma Gandhi Salai,
Nungambakkam, Chennai 600 034.

+1 cc to Mr.T.Promod Kumar Chopda vide sr.3441
+1 cc to Mr.S.S.Madhavan vide sr.3390

W.P.No.1974 of 2016

skv(co)
aa09/02/2016