IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2017

CORAM

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition Nos.4111 and 4112 of 2017
and WMP Nos.4266 and 4267 of 2017

1 Smt.Latha Sundar
No.52 26th Street
Ashtalakshmi Nagar
Alapakkam
Chennai 600 116 ..Petitioner in the above W.Ps.

Vs

1 The Income Tax Officer
Non Corporate Ward 8(4)
5th Floor Annexe
Building Aayakar Bhavan
121 Mahatma
Gandhi Road Nungambakkam
Chennai 600 034

2 The Commissioner of Income
Tax (Appeals)-9 Aayakar Bhawan 121
Mahatma Gandhi Road
Nungambakkam Chennai 600 034
..Respondents in the above W.Ps.

PETITIONs filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the records in proceedings PAN: AWHPSO612H/ ASST.YEAR 2008-09 & 2009-2010 dated 30.1.2017 on the file of the respondents herein and to quash the same and to direct 2nd respondent to dispose of the Appeal ITA No.-/2016/ASST.Year 2008-09 and 2009-10 respectively in WPs.4111 & 4112 of 2017)

For Petitioner : Mr.P.Madhavan
For Respondents: Mr.T.Pramod Kumar Chopda

C O M M O N O R D E R

1. These are two (2) Writ Petitions directed against two (2) separate orders of even date, i.e. 30.01.2017.

2. The impugned orders have been passed under Section 154 of the Income Tax Act, 1961 (in short 'the Act').

2.1. By virtue of the impugned orders, the Income Tax Officer has rejected the petition seeking rectification, filed under Section 154 of the Act.

3. The impugned orders and the Writ Petitions pertain to Assessment Years (A.Ys) 2008-09 and 2009-10.

4. Learned counsel for the petitioner concedes that against the assessment orders, appeals have been filed with the Commissioner of Income Tax (Appeals), which are pending adjudication. Learned counsel says that, if, a direction is issued to dispose of the appeals, there would be no necessity to press the present Writ Petitions, even though, according to him, the impugned orders otherwise are non-speaking orders.

5. Mr.Pramod Kumar Chopda, who appears on advance notice on behalf of the respondents, says that, the impugned orders are tenable and therefore, did not require interference. It is the learned counsel's contention that the appeals will be taken up for hearing in due course.

6. I have heard the learned counsels for the parties and perused the record.

7. In my view, the best way forward would be, to direct the Commissioner of Income Tax (Appeals) to dispose of the appeals, as expeditiously as possible, though, not later than six (6) weeks from the date of receipt of a copy of the order.

7.1. Till the disposal of the appeals, no coercive measures will be taken against the petitioner.

8. I may also indicate that I do not quite subscribe to the view expressed by the counsel for the petitioner that the impugned orders are non-speaking orders, which would come within the ambit of Section 154 of the Act.

9. The Writ Petitions are disposed of in the aforementioned terms. Consequently, the connected Miscellaneous Petitions are closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The The Income Tax Officer,
   Non Corporate Ward 8(4) 5th Floor Annexe
   Building Aayakar Bhavan 121 Mahatma
   Gandhi Road Nungambakkam
   Chennai 600 034

2. The Commissioner of Income
   Tax (Appeals)-9 Aayakar Bhavan 121
   Mahatma Gandhi Road Nungambakkam
   Chennai 600 034.

+ 2 ccs to Mr.P. Gnana Sekaran, Advocate SR.2187
+ 1 cc to Mr.T. Pramodkumar, Advocate Sr.10554

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CA(CO)
EU 09.03.17