In the High Court of Judicature at Madras

Dated: 21.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.4183 of 2017
and WMP No.4349 of 2017

1 Smt.Latha Sundar
No.52 26th Street Ashtalakshmi Nagar
Alapakkam Chennai 600 116 .... Petitioner

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 Bhavan 121
Mahatma Gandhi Road Nungambakkam,
Chennai 600 034 .... Respondents

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 2010-11 dated 30.1.2017 on the file of the 1st respondent herein and to quash the same and to direct 2nd respondent to dispose of the Appeal ITA No.-/2016/ASST.Year 2010-11 dated 27.04.2016.

For Petitioner : Mr.P.Madhavan

For Respondents : Mr.T.Pramod Kumar Chopda

O R D E R

1. This Writ Petition is directed against the order dated 30.01.2017, passed by respondent No.1, under Section 154 of the Income Tax Act, 1961 (in short 'the Act').

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

3. The impugned order and the Writ Petition pertain to Assessment Year (A.Y) 2010-11.

4. I am informed that, similar issue has been raised in Writ Petitions bearing Nos. : W.P.Nos.4111 and 4112 of 2017, filed by this very petitioner, albeit, qua the Assessment Years (A.Y.s) 2008-09 and 2009-10.

5. The said Writ Petitions were disposed of by this Court on 20.02.2017, directing the Commissioner of Income Tax (Appeals) to dispose of the appeals filed by the petitioner.

5.1. For the sake convenience, the operative portion of the order dated 20.02.2017 is extracted hereinbelow.

> "4. Learned counsel for the petitioner concedes that against the assessment orders, appeals have been filed before 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, these are non-speaking orders.
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> 5. Mr.Pramod Kumar Chopda, who appears on advance notice on behalf of the respondents, says that, the impugned orders are tenable and did not require interference. It is his contention that the appeals will be taken up for hearing in due course.
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> 6. I have heard the learned counsels for the parties and perused the record.
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> 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 say that I do not quite subscribe to the view of 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."

6. Accordingly, in consonance with the order dated 20.02.2017, passed in W.P.Nos.4111 and 4112 of 2017, the captioned Writ Petition is disposed of directing the Commissioner of Income Tax (Appeals) to dispose of the appeal, filed by the petitioner, as expeditiously as possible, though, not later than six (6) weeks from the date of receipt of a copy of the order.

6.1. Till the disposal of the appeal, no coercive measures will be taken against the petitioner.

7. Consequently, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs."

sl

Sd/-
Assistant Registrar

/TRUE COPY/

Sub-Assistant Registrar

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+1 CC to Mr.T.Pramod Kumar Chopda Advocate SR.NO.10813

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MSM[CO]
MK:08/03/2017