HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.7187 OF 2019

ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

Aggrieved by the rejection of two miscellaneous applications filed by the petitioner under Section 254(2) of the Income Tax Act, 1961, by the registry of the Income Tax Appellate Tribunal, the petitioner has come up with the above writ petition.

2. Heard Mr. Y. Ratnakar, learned counsel for the petitioner, and Mr. J.V. Prasad, learned standing counsel for the department.

3. It is seen from the impugned proceedings that the two miscellaneous applications filed by the petitioner under Section 254(2) were returned by the registry of the Income Tax Appellate Tribunal, on the ground that they were barred by time. The petitioner explained as to how the applications were within time.

4. Thereafter, the office superintendent of the Tribunal passed an order holding that the applications were barred by time. The applications were not even put up before the Bench of the Tribunal for consideration.

5. We do not know how the registry of the Tribunal can pass such an order as the order of rejection would tantamount to a *quasi* judicial order which the Tribunal alone is empowered to pass.

6. Therefore, the Writ Petition is allowed, the impugned proceedings are set aside and a direction is issued to the registry of the Tribunal to place the applications before the appropriate Bench of the Income Tax Appellate Tribunal for consideration and for passing orders on the questions raised by the registry.

As a sequel thereto, Miscellaneous Petitions, if any pending, in the writ petition stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 15, 2019.
PV