

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.45505 of 2018

ORDER: (*per V. Ramasubramanian, J*)

1) The petitioner has come up with a very limited prayer in the above writ petition, seeking a direction to the second respondent to dispose of a statutory appeal pending before him.

2) Heard Mr.C.Paghu, learned counsel for the petitioner and Ms.K.Mamatha, learned Senior Standing Counsel for the respondents 2 to 5.

3) Though the petitioner has come up with the above writ petition seeking the disposal of only one appeal pending before the second respondent, it appears that there is yet another appeal filed by the petitioner against an order of assessment dated 24.03.2016. The appeal filed against the said order happens to be the main appeal and the appeal in respect of which the petitioner has now come up with the above writ petition, is against an order passed pursuant to the proceedings under Section 263 of the Income Tax Act, 1961.

4) As per the instructions given to her, it is contended by the learned Senior Standing Counsel for the Department that the attempt made by the department to serve notice of hearing upon the petitioner proved futile in the past couple of years and that

the petitioner is not even disclosing his correct address of service. Therefore, it is contended that such a person cannot seek early disposal of the appeal.

5) The petitioner is also guilty of seeking a limited direction only as against the disposal of one of the appeals, though two appeals are now pending. Therefore, we are of the considered view that the petitioner, must first disclose his correct address of service for all notices.

6) In the light of the above, the writ petition is disposed of with the following directions.

- 1) The petitioner shall file before the second respondent a memo giving his correct address of service. The petitioner shall also update the information in respect of his PAN account, within one week.
- 2) Within four months from the date of receipt of a copy of the order, the second respondent shall dispose of both the appeals filed by the petitioner.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

March 11, 2019
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Date: 11.03.2019

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