IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.02.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.Nos.2483, 2486 & 2487 of 2020
and WMP.Nos.2881, 2885 & 2886 of 2020

Althaf Ahmed Sarabunisha Begum .. Petitioner in all WPs

Vs.

1.Commissioner of Income Tax Appeals-6,
121, Mahatma Gandhi Road,
Nungaambakkam,
Chennai-600 034.

2.Assistant Commissioner of Income Tax (OSD),
Corporate Ward – 2(2),
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. .. Respondents in all WPs

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, call for the records pertaining to the impugned appellate order dated 13.11.2019 issued by the Respondent No.1 under section 250 of the Income Tax Act 1961 for the assessment year 2012-2013, 2013-2014 and 2014-2015 respectively and quash the same.

(In all WPs)
For Petitioner : Ms.T.V.Muthu Abirami

For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel

COMMON ORDER

The petitioner challenges an order of the Commissioner of Income Tax (Appeals) dated 13.11.2019 on the sole ground that the effective opportunity was not granted to the petitioner/authorised representatives for pursuing the matter in appeal.

2.A perusal of the impugned order reveals that notices have been issued listing the matter on 24.06.2019, 11.07.2019, 30.07.2019, 13.08.2019 and 08.11.2019. On all occasions there has been representation by the assessee and this is not a case were the petitioner has ignored notices of hearing. On the first three occasions, adjournment was sought on the ground that, according to the learned counsel for the petitioner, the details of legal heirs were awaited. The assessment itself has been made in the name of the legal heir of the deceased assessee. This request thus appears reasonable. The adjournments on 13.08.2019 and 08.11.2019 have been sought on the ground that the authorised representative was unwell and suffered from Dengue. Medical records are also available on file in support of her contention in this regard.

3.Solely in the interests of substantial justice, the impugned order is set aside and the Commissioner of Income Tax (Appeals) directed to hear the matter and decide the same on merits.

4.Let the petitioner/authorised representative appear before the Commissioner of Income Tax (Appeals) on Friday, the 21st of February, 2020 at 10.30 a.m. without expecting any further notice in this regard. After hearing of the petitioner/authorised representative, an order be passed on merits and in accordance with law, within a period of six weeks from date of conclusion of personal hearing.

5.These writ petitions are disposed in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1.Commissioner of Income Tax Appeals-6,
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Nungaambakkam,
Chennai-600 034.

2.Assistant Commissioner of Income Tax (OSD),
Corporate Ward - 2(2),
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

+2cc to M/s.Abithabanu, Advocate sr.10797, 10796
+1cc to M/s.Hema Murali Krishnan, Advocate sr.10226

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nr 05/03/2020