IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 13.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.14548 of 2022 &
WMP.Nos.13746, 13748 to 13751 of 2022

Gokuldass Srinivasan ... Petitioner

Vs

1.The Deputy Commissioner of Income Tax,
National Faceless Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.

2.The Income Tax Officer,
Ward 2(4), Income Tax Department,
BSNL Annex Building, Rayapuram Road,
Tiruppur, Tamil Nadu - 641 601.

3.The Principal Commissioner of Income Tax,
Coimbatore, Income Tax Department,
No.63, Race Course Road,
Coimbatore, Tamil Nadu - 641 018. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the writ petitioner on the file of the 1st respondent to quash the impugned order dated 31.03.2022 passed u/s 147 r/w S.144 & 144B of the Act for the assessment year 2017-18 in ITBA/AST/S/147/2021-22/1042207924(1) and consequently direct the 1st respondent to complete the fresh assessment for the assessment year 2017-18 after granting reasonable / sufficient opportunity of hearing.

For Petitioner : Mr.A.S.Sriraman

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

O R D E R

Learned counsel for the petitioner agrees that appropriate remedy would be for the assessee to file an appeal before the Commissioner of Income Tax (Appeals) as expressed by this Court. He only seeks some time to file an appeal and also prays that the Appellate Authority be directed to dispose the appeal expeditiously.

2. His requests are acceeded to. Appeal, if filed within a period of two (2) weeks from today, shall be entertained by the Commissioner of Income Tax (Appeals) without reference to limitation but subject to all other statutory requisite compliances and disposed expeditiously within a period of three (3) months from the date of receipt thereof. The petitioner is also permitted to move the Appellate Authority for stay of the demand and stay application, if and when filed, shall be disposed expeditiously, in any event within a period of one (1) week from the date of receipt thereof.

3. This Writ Petition is dismissed as withdrawn with liberty and observations as aforesaid.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

kbs

To

1.The Deputy Commissioner of Income Tax,
National Faceless Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.

2.The Income Tax Officer, Ward 2(4),
Income Tax Department, BSNL Annex Building,
Rayapuram Road, Tiruppur, Tamil Nadu - 641 601.

3.The Principal Commissioner of Income Tax, Coimbatore,
Income Tax Department, No.63, Race Course Road,
Coimbatore, Tamil Nadu - 641 018.

Copy To

The Commissioner of Income Tax (Appeals)
Coimbatore.

+1cc to Mr.A.P.Srinivas, Advocate SR.No.35586

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GPL(CO)
GMY(22/06/2022)