IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.22711,22715, 22720, 22722, 22724 & 22727 of 2022 and
WMP.Nos.21736, 21739, 21743, 21745 & 21748 of 2022

I.Vetrivel
No. 3/1, Ashok Nagar
4th Street, Palamedu Main Road
Madurai -625018. ...Petitioner W.P.Nos.22711 of 2022

Vs.

1.Director General of Income Tax (Inv)
New No. 46 Old No.108 MG Road
Nungambakkam, Chennai - 600 034.
2.Principal Commissioner of Income Tax
Central -2, New No. 46
Old No.108, M G Road
Nugambakkam, Chennai - 600 034.
3.Commissioner of Income (Tax Appeals)-19
Chennai, New No.46,
Old No. 108 M G Road
Nugambakkam, Chennai - 600 034.
...Respondents W.P.Nos.22711 of 2022

Prayer in W.P.Nos.22711 of 2022: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari to quash the Impugned Order Letter no. DIN ITBA/COM/F/17/2022-23/1043824705(1) dated 13/07/22 issued by the 1st Respondent and consequently direct the 3rd Respondent to dispose of the appeal in CIT(A) with acknowledgment no.606284930030522 pending on the file of 3rd Respondent as expeditiously as possible.

In all WPs

For Petitioner : Mr.Eswar
Senior Counsel for
: Mr.M.Velmurugan

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

COMMON ORDER

The challenge in these writ petitions is to an order passed by R1 rejecting the request of the petitioner for early hearing of the appeals.

2. The appeals have been filed as recently as on 15.05.2022 and in the impugned order R1 categorically conveys that the docket of the Commissioner of Income Tax (Appeals) has a large number of high demand cases and thus, the authority finds no justification for permitting the petitioner to jump the queue.

3. In such circumstances, this Court is disinclined to override the administrative decision taken by the authorities as the authorities would be best positioned to appreciate the management of their docket and the pendency of matters before them.

4. Suffice it say that the petitioner is at liberty to approach the appellate authority after elapse of some time to request him to re-visit the request for early hearing. Such request, if and when made, shall be considered by the appellate authority at his discretion bearing in mind the guidelines that require priority to be accorded for

matters challenging high piched assessments as the appeals of the petitioner have been designated as appeals involving high piched assessments on 27.09.2022.

5. With this, these writ petitions are dismissed. Connected miscellaneous petitions are closed. No costs.

17.10.2022

Index : Yes/No
Speaking Order/Non speaking Order
ska

To

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DR.ANITA SUMANTH,J.

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