



WEB COPY



W.P.No.27098 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 18.10.2022

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.27098 of 2022
and WMP Nos.26316, 26317 and 26319 of 2022

Sushmitha Raghavan Ramakrishnan

... Petitioner

Vs

- 1 The Income Tax officer
National faceless Assessment Centre Delhi
Room No. 401 2nd Floor E-Ramp Jawaharlal
Nehru Stadium Delhi 110 003
- 2 The Income Tax Officer
Non Corporate Ward 1(6) Chennai Income Tax
Department 121 Nungambakkam High Road
Nungambakkam Chennai 34
- 3 The Principal Commissioner of
Income Tax Chennai 1 Income Tax
Department 121 Nungambakkam High Road
Nungambakkam Chennai 34
- 4 The National Faceless Appeal Centre,
Room No.245-A, North Block,
New Delhi – 110 001.
(R4 impleaded vide this order)

... Respondents



W.P.No.27098 of 2022

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus call for the records of the writ petitioner Company on the file of the 1st Respondent to quash the impugned order dated 26.03.2022 passed u/s. 147 r.w.s 144 B of the act for the Assessment Year 2014- 15 in DIN ITBA/AST/S/147/2021- 22/ 1041706787(1) and consequently direct the 1st respondent to complete the fresh assessment for the assessment year 2014- 15 after granting reasonable /sufficient opportunity of hearing.

For Petitioner : Mr.A.S.Sriraman
For Respondents : Mr.Prabhu Mukund Arun Kumar
Junior Standing Counsel

ORDER

Read this order in conjunction with order dated 11.10.2022, wherein, the request of the petitioner for a short accommodation to enable filing of statutory appeal and stay application before the first appellate authoirty was recorded.

2. Today, Mr.Sriraman, learned counsel for the petitioner confirms that appeal and stay petition have been filed on 13.10.2022 before the first appellate authority, which is the National Faceless Appeal Centre.

3. Since the National Faceless Appeal Centre, Room No.245-A, North Block, New Delhi – 110 001 is not arrayed as a party to this Writ Petition, the same is impleaded as R4 in this Writ Petition. Mr.Prabhu Mukund Arun Kumar, learned Junior Standing Counsel accepts notice for R4.



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4. Let the appeal be taken on file by the first appellate authority without reference to limitation but ensuring compliance with all other pre-conditions under the Statute.

5. Since the stay application is now pending disposal before the first appellate authority, let the same be heard and orders passed thereupon within a period of four (4) weeks from today, i.e., on or before 18.11.2022. Till such time or till the disposal of the stay application, whichever is earlier, status quo, in regard to the recovery, shall be maintained.

6. This Writ Petition is dismissed as withdrawn with liberty as above. No costs. Connected Miscellaneous Petitions are closed.

18.10.2022

Index : Yes / No

Speaking/non-speaking Order

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Note: (i) Registry is directed to carry out necessary amendments in the cause title.

(ii) Registry is also directed to issue this order today.

To

- 1 The Income Tax officer
National faceless Assessment Centre Delhi
Room No. 401 2nd Floor E-Ramp Jawaharlal
Nehru Stadium Delhi 110 003



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Dr.ANITA SUMANTH,J.

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