IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.26867, 26875 & 26879 of 2021

(Through Video Conferencing)

eShakti.com Private Limited,
Represented by its Managing Director,
No:554/555, 3rd Floor,
Capitale Building, Anna Salai,
Teynampet, Chennai – 600 018. ...Petitioner in all W.Ps.

Vs

The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
North Block,
New Delhi – 110 001. ...Respondent in all W.Ps.

Prayer in W.P.No.26867 of 2021:Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondent to take up appeal for AY 2013-14 bearing ITA No.CIT(A), Chennai – 3/10328/2016-17 filed by the petitioner company for hearing and dispose it off in accordance with law, within a period of six weeks.

Prayer in W.P.No.26875 of 2021:Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondent to take up appeal for AY 2014-15 bearing No.CIT(A), Chennai – 6/10344/2016-17 filed by the petitioner company for hearing and dispose it off in accordance with law, within a period of six weeks.

Prayer in W.P.No.26879 of 2021:Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondent to take up appeal for AY 2015-16 bearing No.CIT(A), Chennai – 6/10156/2017-18 filed by the petitioner company for hearing and dispose it off in accordance with law, within a period of six weeks.

For Petitioner (in all W.Ps) : Mr.Vijay Narayanan
Senior Standing Counsel for
Mr.Rahul Unnikrishnan

For Respondent (in all W.Ps) : Mrs.Hema Muralikrishnan
Senior Standing Counsel

COMMON ORDER

The petitioner has filed these writ petitions seeking for a writ of mandamus directing the respondent to take up the appeals filed by the petitioner for the respective Assessment years [2013-14, 2014-15 & 2015-16] expeditiously in terms of Section 250(6A) of Income Tax Act, 1961.

2.It is submitted that the Assessing Officer has been disallowing the reimbursement of the amount paid to the petitioner's subsidiary abroad and the amount is increasing, as the business increases every year. It is submitted that the pendency of these proceedings are leading to cascading effect on the tax liability of the petitioner.

3.It is further submitted that the petitioner has good case on merits which if considered by the Appellate Commissioner, perhaps will solve the dispute at an early date.

4.Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent.

5.The learned Senior Standing counsel for the respondent submits that she would require time to file counter. However, she submits if reasonable time is fixed, the respondent will endeavour to pass orders on merits.

6.The petitioner has filed appeals for the Assessment years [2013-14, 2014-15 & 2015-16] on 06.07.2016, 04.01.2017 and 22.01.2018 respectively.

7.The issue arising out of these appeals appear to have a cascading effect on the tax liability of the petitioner for the succeeding years as well. Since the issues are of recurring nature, the appeal filed by the petitioner deserves an earlier attention for a final disposal. Therefore without expressing any opinion on the merits of the case, these writ petitions are disposed.

8.Considering the arguments advanced by the learned counsel for the petitioner and the submissions of the learned Senior Standing Counsel for the respondent. These writ petitions are disposed by directing the respondent to consider the appeal and dispose the same on merits and in accordance with law within a period of three months from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS-III)

// True Copy //

Sub Assistant Registrar

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To

The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
North Block,
New Delhi - 110 001.

+3cc to Mr.Rahul Unnikrishnan, Advocate SR.No.373
+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.156

W.P.Nos.26867, 26875 & 26879 of 2021

PVS(CO)
CB(31/01/2022)