



WEB COPY



W.P.Nos.27901, 27905, 27909 and 27912 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.11.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.27901, 27905, 27909 and 27912 of 2022
and WMP Nos.27192, 27193, 27203, 27204,
27197, 27198, 27207 and 27209 of 2022

United Investment Corporation,
rep. by its Partner,
Mr.Ashraf Abdul Rahman Buhari

... Petitioner in the above W.Ps

Vs

1 The Income Tax Officer
Non Corporate Ward 3(5)
Room No. 623, F, Wanarpathy Block – VI Floor,
121 Mahatma Gandhi Road
Nungambakkam Chennai 34

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

3 The National Faceless Appeal Centre,
New Delhi, CR Building, IP Estate,
New Delhi – 110 002.
(R3 impleaded vide this order)

... Respondents



W.P.Nos.27901, 27905, 27909 and 27912 of 2022

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari call for the records in DIN: ITBA/AST/S/147/2021- 22/1040864673(1) dated 16.03.2022, DIN: ITBA/PNL/F/271(1)(b)/2022-23/1045363731(1) dated 09.09.2022, DIN: ITBA/PNL/F/271(1)(b)/2022-23/10453556868(1) dated 09.09.2022 and DIN: ITBA/PNL/F/271(1)(b)/2022-23/1045355669(1) dated 09.09.2022 on the file of the 2nd respondent relating to A.Y.2013-14 and quash the same.

In all W.Ps.

For Petitioner : Mr.R.Sandeep Bagmar

For Respondents : Mr.Prabhu Mukund Arun Kumar
Junior Standing Counsel

COMMON ORDER

Read this order in conjunction with order dated 19.10.2022, wherein, the request of the petitioner for a short accommodation to enable filing of statutory appeal and stay application before the first appellate authority was recorded.

2. Today, Mr.Sandeep Bagmar, learned counsel for the petitioner confirms that appeals and stay petitions have been filed on 29.10.2022 before the first appellate authority, which is the National Faceless Appeal Centre.

3. Since the National Faceless Appeal Centre, New Delhi, CR Building, IP Estate, New Delhi – 110 002 is not arrayed as a party to these Writ Petitions, the same is impleaded as R3 in these Writ Petitions. Mr.Prabhu Mukund Arun Kumar, learned Junior Standing Counsel accepts notice for R3.



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4. Let the appeals along with stay applications 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 applications are now pending disposal before the first appellate authority, let the same be heard and orders passed thereupon within a period of six (6) weeks from date of receipt of a copy of this order. Till such time or till the disposal of the stay applications, whichever is earlier, no coercive recovery shall be initiated as against the petitioner.

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

02.11.2022

Index : Yes / No

Speaking Order

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

To

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