IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.12.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.31600, 31606, 31611, 31616, 31629, 31633, 31637 & 31642 of 2022 & WMP.No.31056, 31057, 31065, 31068, 31084, 31085, 31087 & 31089 of 2022

WP.No.31600 of 2022

Rajamani Durga
Trading as M/s.P.R.Mani Air
Fridge and Electronics,
No.32, Sannathi Street,
Tiruvannamalai-606601 ...Petitioner

Vs.

1.Additional/Joint/Deputy/Assistant
Commissioner of Income Tax,
Income Tax Officer,
National Faceless Assessment Centre,
New Delhi.
2.National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance
Government of India,
New Delhi.
3.The Income Tax Officer,
Income Tax Department,
No.25, Valayalkara Street,
Tiruvannamalai-606601 ... Respondents

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records pertaining to order No.ITBA/PNL/F/271B/2022-23/1045624458(1) dated 16.09.2022 for the assessment year 2014-15 issued by the 3rd respondent and quash the same.

In all WPs

For Petitioner : Mr.Arun C.Mohan

For Respondents : Mrs.S.Premalatha
Junior Standing Counsel

COMMON ORDER

Read this order in conjunction with order dated 28.11.2022 reading as follows:

> *Ms.Premalatha, learned counsel on behalf of Mr.A.P.Srinivas, learned Senior Standing Counsel accepts notice for the respondents and seeks some time to obtain instructions and file a counter.*
>
> *2. After some hearing, learned counsel for the petitioner would submit that the petitioner would prefer to approach the appellate authorities by way of appeals and stay applications.*
>
> *3. List on 02.12.2022 at the end of admission list. Written instructions by then with an advance copy served upon the petitioner.'*

2. It is seen that the impugned orders are pending in statutory appeal before the Commissioner of Income Tax (Appeals). Post 28.11.2022, the petitioner has also approached R2 i.e the National Faceless Assessment Centre by way of stay applications.

3.In light of the aforesaid, there is no reason to intervene in these matters under Article 226 of the Constitution of India and these writ petitions are dismissed, as the appeals filed by the petitioner will be adjudicated upon by the appellate authorities in due course and in accordance with law. No costs. Connected miscellaneous petitions are closed.

4. As regards the interim protection, let R2 call upon the petitioner and dispose the stay applications filed on 01.12.2022, within a period of six weeks from date of receipt of a copy of this order. For a period of six weeks or till passing of orders on the stay applications by R2, whichever is earlier, let no recovery proceedings be initiated by the respondents.

02.12.2022

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Index : Yes/No
Speaking Order

To

1.Additional/Joint/Deputy/Assistant
Commissioner of Income Tax,
Income Tax Officer,
National Faceless Assessment Centre,
New Delhi.

DR.ANITA SUMANTH,J.

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2.National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance
Government of India,
New Delhi.

3.The Income Tax Officer,
Income Tax Department,
No.25, Valayalkara Street,
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