IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.3386 of 2023
and
W.M.P.Nos. 3457 & 3461 of 2023

Amar Rahman .. Petitioner

vs

1.The Assistant Commissioner of Income Tax
Corporate Range – 1,
Chennai.

2.The National Faceless Appeal Centre,
Room No.245 – A, North Block,
New Delhi – 110 001.
(R2 suo motu impleaded vide order dated 16.06.2023) .. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent made in the Assessment Order No. ITBA/AST/S/143(3)/2018-19/ 1014669867(1) dated 30.12.2018 for the Assessment Year 2016 – 17 and quash the same so far as it relates to assessing the alleged income on transfer of shares of the petitioner in Anmol Logistics.

For Petitioner : Mr.B.Kumar, Senior Counsel
for Mr.S.Ramachandran

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Junior Standing Counsel

ORDER

Challenge in this petition is made to an order of assessment dated 30.12.2018 for assessment year (AY) 2018 – 2019 under the provisions of the Income-Tax Act, 1961.

2. The petitioner has, admittedly, filed an appeal as against the impugned order of assessment which is stated to be pending before the National Faceless Appeal Centre (NFAC).

3. A counter has been filed by the respondent addressing various grounds challenged in the impuged order passed. The main defence is that since the petitioner has itself availed remedy of statutory appeal, the petitioner ought not to have invoked writ jurisdiction but should have pursued the appeal instead.

4. On the other hand, it is the case of the petitioner that the matter has not been disposed despite the appeal being filed as early as 2018 – 2019.

5. Today, Mr.B.Kumar learned Senior Counsel for Mr.S.Ramachandran, learned counsel on record for the petitioner, would request that a time frame be fixed for disposing the appeal being Appeal No : CIT (A), Chennai – 1/10168/2018 – 19 and that would suffice in the matter.

6. Mr.Prabhu Mukund Arunkumar, learned Standing Counsel, has no objection to this Court acceding to the request

made on behalf of the petitioner.

7. Hence while dismissing the challenge to the assessment order, since the petitioner has already challenged that order by way of first appeal, the NFAC is suo motu impleaded as R2 and Mr.Prabhu Mukund Arunkumar, learned Standing Counsel, accepts notice on its behalf. A direction is issued to R2 to complete the hearing of Appeal No : CIT (A), Chennai – 1/10168/2018 – 19 in accordance with law and in line with the principles of natural justice and pass orders within a period of sixteen weeks from date of receipt of a copy of this order.

8. Learned Senior Counsel appearing for the petitioner seeks some interim direction pending appeal, which this Court is not inclined to consider in view of the pendency of the statutory appeal. Needless to say, the petitioner is always at liberty to approach the appropriate administrative/appellate authority for interim protection, if it so desires.

9. This writ petition is dismissed with the above direction. No costs. Connected miscellaneous petitions are closed.

16.06.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

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Chennai.

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Room No.245 – A, North Block,
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DR. ANITA SUMANTH,J.

ssm

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16.06.2023