IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. No.3223 of 2023

M/s.Black Buck Technologies LLP.
Rep. by Partner
M.Pradeep Dadha ... Petitioner

vs

1. The Commissioner of Income Tax (Appeals),
The National Faceless Appeal Center,
New Delhi.

2. The Income Tax Officer,
Non-Corporate Ward 11(3) CHE,
Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 104. ... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 1st respondent to dispose of the Appeal filed on 23.03.2021 under acknowledgement No.301954451230321 vide Appeal No.NFAC/2016-17/10019323 against the rectification order passed under Section 154 r.w.s.143(3) of the Income Tax Act in PAN AAMFB2826P, A Y2017-18, DIN & Order No.ITBA/REC/S/154_1/2020-21/1030530723(1), dated 10.02.2021.

For Petitioner : Mr.P.Prithvi Chopda

For Respondents : Mr.Dr.B.Ramaswamy,
Sr. Standing counsel for IT Dept.

ORDER

This writ petition has been filed seeking for a limited relief.

2. The petitioner seeks for early disposal of its statutory Appeal, which is pending on the file of the 1st respondent. The said statutory appeal was filed under Section 246-A of the Income Tax Act by the petitioner on 23.03.2021. Subsequently, the petitioner has been receiving hearing notices from the respondents under Section 250 of the Income Tax Act. According to the petitioner, he has complied with all the requirements as per the hearing notices issued under Section 250 of the Income Tax Act. The last such hearing notice was issued on 04.10.2022 by the respondents.

3. However, the learned Senior Standing counsel appearing for the respondents would submit that the petitioner has submitted inadequate documents and further the documents submitted by the petitioner are voluminous in nature and sufficient time must be granted to the 1st respondent to scrutinize the same and thereafter pass final orders on the petitioner's statutory appeal.

4. This Court is of the considered view that six months time would suffice for the 1st respondent to pass final orders on the petitioner's statutory appeal dated 23.03.2021. However, it is made clear that the petitioner will have to co-operate with the respondents for disposal of the statutory appeal by the 1st respondent, within a period of six months from the date of receipt of a copy of this order.

5. No prejudice would be caused to the respondents, if a direction is issued to the 1st respondent to pass final orders on merits and in accordance with law on the petitioner's statutory appeal dated 23.03.2021, within a time frame to be fixed by this Court.

6. For the foregoing reasons, this Court directs the 1st respondent to pass final orders on merits and in accordance with law on the petitioner's statutory appeal, dated 23.03.2021, within a period of six months from the date of receipt of a copy of this order and it is also made clear that the petitioner shall co-operate with the 1st respondent to enable the 1st respondent to pass final orders, within a period of six months as indicated supra.

7. With the aforesaid directions, this writ petition is disposed of. No costs.

15.02.2023

Index:Yes/No
Neutral Citation:Yes/No
vsi2

To
1. The Commissioner of Income Tax (Appeals),
The National Faceless Appeal Center,
New Delhi.

2. The Income Tax Officer,
Non-Corporate Ward 11(3) CHE,
Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 104.

ABDUL QUDDHOSE, J.

vsi2

W.P. No.3223 of 2023

15.02.2023