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W.P.No.7981 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 16.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.7981 of 2023

&

W.M.P.Nos.8225 & 8227 of 2023

Kasinathan Balamurugan

... Petitioner

Vs

1. The Commissioner of Income Tax (Appeals)
44, Williams Road, Cantonment,
Trichy – 620 001.
2. The Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre (NFAC),
Income Tax Department,
Ministry of Finance, Delhi.
3. The Income Tax Officer,
Ward 2, No.81, Salt Road,
Nagapattinam – 611 001.
4. The Branch Manager,
Indian Bank,
Main Road, Voimedu,
Thegattur, Vedaranyam,
Nagapattinam District – 614 714.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd respondent to consider and pass orders on the stay petition filed by the petitioner on 03.03.2021 in Appeal No.CIT(A) Tiruchirapalli 1/10146/2019-20 as expeditiously as possible.

For Petitioner : Mr.K.Soundara Rajan
For Respondents : Mr.B.Ramana Kumar – R1 to R3
Senior Standing Counsel

ORDER

Mr.Ramana Kumar, learned Senior Standing Counsel accepts notice for R1 to R3 and is armed with instructions to enable this Court to dispose with the matter finally, even at the stage of admission. In light of the limited relief sought for and the order that is proposed to be passed, no notice is thought necessary to R4/the Branch Manager, Indian Bank, Vedaranyam.

2. The short prayer of the petitioner is for a mandamus directing the second respondent/Commissioner of Income Tax (Appeals), National Faceless Appeal Centre to consider the stay petition filed by the petitioner on 03.03.2021 in an appeal filed challenging the order of assessment dated 29.10.2019 passed under the provisions of the Income Tax Act, 1961 and pending before the first appellate authority.

3. There is, admittedly, an order of attachment of the petitioner's bank account in R4 bank. Since there is no objection that is put forth to the prayer,



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mandamus is issued to R2 to list the stay application filed on 03.03.2021, hear the petitioner virtually or otherwise and pass orders in accordance with law, within a period of eight (8) weeks from date of receipt of a copy of this order. Needless to state, the continuance or otherwise of the bank attachment or any other coercive proceedings shall be subject to the decision to be taken by R2 as directed above.

4. This Writ Petition is disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

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Index : Yes / No
Speaking/non-speaking Order
Neutral Citation: Yes/No
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To

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Trichy – 620 001.
2. The Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre (NFAC),
Income Tax Department,
Ministry of Finance, Delhi.

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3. The Income Tax Officer,
Ward 2, No.81, Salt Road,



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