CMP.Nos.6575, 6383, 6573, 6574 & 6572 of 2023
in
WA.Nos.123, 124, 115, 114 and 126 of 2023

R.MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

(Order of the court was made by R.Mahadevan, J.)

These Miscellaneous Petitions have been filed to extend the time by further period of six months, to complete the appellate proceedings and pass orders by the Commissioner of Income Tax (Appeals)-18, Chennai.

2.It is stated in the affidavits filed in support of these petitions that by judgment dated 08.02.2023 in WA.Nos.114, 115, 123, 124 and 126 of 2023, this court has disposed of those appeals by setting aside the orders of the learned Judge dated 26.07.2022 and directing the appellate authority to decide the appeals on merits and uninfluenced by the observations of the learned Judge. Upon receipt of the order copy, the appeals filed by the assessee for all the assessment years have been consolidated by the National Faceless Appeal Centre and transferred to the Commissioner of Income Tax (Appeals-18), Chennai on 22.02.2023. Subsequently, vide notification no.11/2022-23 dated 28.02.2023 of the Principal Chief Commissioner of Income Tax, Tamil Nadu & Puducherry, Chennai, dated 28.02.2023, all these appeals were assigned to the Commissioner of Income Tax (Appeals-18). While so, the respondent filed WP.Nos.5966, 5970, 5972, 5974, 5976, 5978, 5979, 5981 and 5984 of 2023, seeking remand report for the assessment years, for which, the appellate proceedings are pending. Now, the Commissioner of Income Tax (Appeals-18), Chennai, has supplied copy of remand report to the respondent on 01.03.2023 calling for rejoinder and the cases have been posted for hearing on 08.03.2023. Considering the complex issues involved in the appeals relating to nine assessment years i.e., 2009-10 to 2017-18 and sufficient opportunities have to be provided to the respondent to file their response, the appellate authority sent a letter 02.03.2023 requesting further time to complete the appellate proceedings. Therefore, the present civil miscellaneous petitions.

3.Heard the learned counsel for the petitioner/appellant and the learned counsel for the respondent/assessee, who has no objection in granting extension of time.

4.Considering the reasons stated in the affidavits filed in support of these petitions and having regard to the submissions made by the learned counsel on either side, the appellate authority is granted further time of six months from today, for completing the appellate proceedings and pass appropriate orders, on merits and in accordance with law. However, it is made clear that no petition seeking further extension of time will be entertained.

5.Accordingly, all the miscellaneous petitions are disposed of.

[R.M.D., J.] **[M.S.Q., J.]**

29.03.2023

Index : Yes / No
Internet : Yes / No
dhk

R. MAHADEVAN, J.
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