



WEB COPY



W.P.No.9987 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 30.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.9987 of 2023
&W.M.P.No.10046 of 2023

Lime Light Property Solutions
India Private Limited
Having its registered office at
No.18, 5th Cross Street, Indira Nagar,
Chennai – 600 020
Represented by its Director
Mrs.Minakshi Anand

... Petitioner

Vs

1.Assistant Commissioner of Income tax
Corporate circle 4(1)
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.Assistant Commissioner of Income tax
Corporate ward 4(3)
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus directing the respondents to consider the
application filed by the petitioner under Section 154 of the Income Tax Act,



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1961 dated 18.10.2022 for rectification of the assessment order passed by the 1st respondent vide ITBA/AST/S/143(3)/2018-19/1014315085(1) dated 15.12.2018 on merits and not take any coercive steps against the petitioner for recovery of any alleged tax amounts payable by the petitioner till the disposal of the application dated 18.10.2022.

For Petitioner : Mr.S.Kaushik Ramaswamy

For Respondents : Mr.V.Mahalingam
Senior Standing Counsel

ORDER

Mr.V.Mahalingam, learned Senior Standing Counsel accepts notice for the respondents and is armed with instructions to enable final disposal of this matter, even at the stage of admission.

2. The petitioner seeks a mandamus for disposal of an application filed under Section 154 of the Income Tax Act, 1961 (in short 'Act') filed on 18.10.2022.

3. Seeing as the application has been filed as early as on 18.10.2022 and the learned Senior Standing Counsel has no objection to the prayer sought for, mandamus as sought for is issued, directing R1, the Assessing Officer, who has passed the order of assessment dated 15.12.2018, or the Officer holding jurisdiction presently, to dispose the rectification application, within a period of



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six (6) weeks from date of receipt of a copy of this order, after hearing the petitioner.

4. This Writ petition stands disposed as above. No costs. Connected Miscellaneous petition is closed.

30.03.2023

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

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Dr.ANITA SUMANTH,J.

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