



WEB COPY



W.P.No.11403 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 18.04.2023

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THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.11403 of 2023 and
WMP.Nos.11806 & 11807 of 2023

M/s.Ibhar Technologies Private Limited
Represented by its Managing Director, C.Bernard
46/14, Limras Court Apartments, Vannier Street,
Choolaimedu S.O.
Nungambakkam, Chennai 600 094.

... Petitioner

Vs

1.Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National Faceless Assessment Centre,
Delhi

2.Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre
Delhi

3.Income Tax Officer,
Corporate Ward 2(3),
Chennai

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, to call for the records pertaining to the
impugned assessment order dated 21.02.2022 bearing DIN & Order



W.P.No.11403 of 2023

No.ITBA/AST/S/147/2021-22/1039947392(1) passed under section 147 read with section 144 read with section 144B of the Income-tax Act, 1961 for the Assessment Year 2014-15, by the 1st Respondent and quash the same.

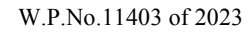
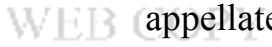
For Petitioner	:Ms.T.V.Muthu Abirami
For Respondents	:Mr.Prabhu Mukund Arunkumar Junior Standing Counsel

ORDER

Mr.Prabhu Mukund Arunkumar, learned Junior Standing Counsel takes notice for the respondents. In view of the consent expressed by the learned counsel appearing on either side, this Writ petition is taken up for disposal, even at the stage of admission.

2. This Writ petition has been filed challenging assessment order dated 21.02.2022 bearing DIN & Order No.ITBA/AST/S/147/2021-22/1039947392(1) passed under section 147 read with section 144 read with section 144B of the Income-tax Act, 1961 for Assessment Year 2014-2015, by the 1st Respondent, raising a demand of Rs.24,09,188/-.

3. Learned counsel for the petitioner submits that originally, the petitioner has preferred an appeal before the appellate authority as against the order of assessment, however, as no order has been passed, the present Writ



4. Learned Junior Standing counsel appearing for the respondents admits that the appeal which is a faceless appeal, filed by the petitioner is pending before the appellate authority and the same will be considered within a period of twelve(12) weeks.

5. In view of the fair submission made by the learned Junior Standing Counsel appearing for the respondents, the appellate authority is directed to dispose of the appeal filed by the petitioner, within a period of twelve (12) weeks from date of receipt of a copy of this order, after hearing the petitioner.

6. This Writ petition is dispose of in the aforesaid terms. No costs.

Connected Miscellaneous petitions are closed.

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18.04.2023

Index : Yes / No
Speaking Order / Non Speaking Order
Neutral Citation: Yes/No



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W.P.No.11403 of 2023

M.DHANDAPANI, J.

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To

- 1.Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National Faceless Assessment Centre,
Delhi.
- 2.Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre
Delhi.
- 3.Income Tax Officer,
Corporate Ward 2(3),
Chennai.

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