



W.P.No.23348 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2023

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.23348 of 2023

Aqua Terra Energy and Coke Limited,
(Formerly known as Bhatia Coke and Energy Limited)
Having Registered Office at Village Kentamalle,
Gummidipoondi District,
Thiruvallur,
Tamil Nadu – 601 201.

... Petitioner

Vs

1.The Income Tax Officer,
Corporate Ward 1(3) CHE, 121,
Mahatma Gandhi Road, Room No.612,
Wanaparthi Block, VI Floor,
Nungambakkam, Chennai – 600 034.

2.The Principal Commissioner of Income Tax-1,
Corporate Circle 1, Aayakar Bhawan,
121, Mahatma Gandhi Road,
Room No.612, Wanaparthi Block,
VI Floor, Nungambakkam,
Chennai – 600 034.

... Respondents



W.P.No.23348 of 2023

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Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the respondents to pass an order in respect of the petitioner's condonation of Delay application dated 14.02.2023 forming part of e-proceeding Acknowledgement Number 982814521150323 under Section 119(2)(b) of the Income Tax Act, 1961.

For Petitioner : Mr.Rites Goel and
Mr.Pranav V Shankar

For Respondents : Mr.Prabhu Mukunth Arun Kumar
Standing Counsel

ORDER

Mr.Prabhu Mukunth Arun Kumar, learned Standing Counsel takes notice on behalf of the respondents.

2. After hearing the learned counsel for the petitioner and the learned Standing Counsel for the respondents, this writ petition is disposed of at the time of admission, without expressing any opinion on merits of the case, by dispensing with the requirement of filing of counter, by directing the first respondent to consider and pass appropriate orders based on the application filed by the petitioner on 14.02.2023 to



W.P.No.23348 of 2023

condone the delay in filing the application filed under Section 119(2)(b) of the Income Tax Act, 1961 within a period of two months from the date of receipt of a copy of this order. No costs.

14.08.2023

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

- 1.The Income Tax Officer,
Corporate Ward 1(3) CHE, 121,
Mahatma Gandhi Road, Room No.612,
Wanaparthi Block, VI Floor,
Nungambakkam, Chennai – 600 034.
- 2.The Principal Commissioner of Income Tax-1,
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W.P.No.23348 of 2023

C.SARAVANAN,J.

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W.P.No.23348 of 2023

14.08.2023