



W.P.(MD) Nos.7971 and 7972 of 2023

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.7971 and 7972 of 2023

and

W.M.P(MD) Nos.7347, 7348, 7349 and 7350 of 2023

M/s.Sri Rethinam Agency,
Represented by its Partner,
C.T.Saravanan,
S/o.C.Thangam Chettiar,
Having registered office at
No.36, Old Betal Shop Street,
Madurai-625001.

... Petitioner
(in both petitions)

Vs.

- 1.The Principal Commissioner of Income Tax,
Office of the Principal Commissioner of Income Tax,
Madurai-625 001.
- 2.The Commissioner of Income Tax (Appeals),
National Faceless Assessment Centre,
Delhi.



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3.The Income Tax Officer,
National Faceless Assessment Centre,
Delhi.

4.The Income Tax Officer,
Non Corporate Ware 1(7),
CR Building, Bibikulam,
Madurai-2.

5.The Income Tax Officer, (H.Qrs)-1,
Office of the Principal Commissioner of Income Tax,
Madurai-625 001.

... Respondents
(in both petitions)

Common Prayer :- Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned proceedings in ITBA/COM/F/17/2022-23/1048364823(1) and ITBA/COM/F/17/2022-23/1048363860(1) dated 30.12.2022 on the file of the fifth respondent and quash the same as illegal and further directing the second respondent to dispose of the appeals preferred by the petitioner bearing E filing acknowledgement numbers 600454560280422 and 600451530280422 within a time stipulated by this Court.

For Petitioner : Mr.K.Jeyamohan

For Respondents : Mr.N.Dlipkumar
Senior Standing Counsel
(in both petition)



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COMMON ORDER

Though the above writ petitions are filed for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned proceedings in ITBA/COM/F/17/2022-23/1048364823(1) and ITBA/COM/F/17/2022-23/1048363860(1), dated 30.12.2022, on the file of the fifth respondent and quash the same as illegal, considering the fact that the appeals have already been filed as early as on 28.04.2022 challenging the assessment, a direction is issued to the second respondent to dispose of the appeals filed by the petitioner within a period of three months from the date of receipt of a copy of this order.

2. With the above direction, these Writ Petitions are disposed of.

No costs. Consequently, connected miscellaneous petitions are closed.

11.04.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes
cp



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P.T.ASHA, J.

cp

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