



W.P.(MD).No.16146 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.16146 of 2023
and
W.M.P.(MD).No.13540 of 2023

The Bharathidasan University,
Through its Registrar,
Palakalaiperur,
Tiruchirapalli.

... Petitioner

vs

1.The Commissioner,
National Faceless Appeal Centre,
Delhi.

2.The Deputy Commissioner,
Income Tax Department (Circle-1(1)),
Williams Road,
Cantonment,
Tiruchirapalli – 620 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the first respondent to dispose the appeal filed by the petitioner before the first respondent as against the assessment order of the second respondent, dated 23.03.2022 passed under Section 147 read with Section 144 of the Income Tax Act, 1961, within a time stipulated by this Court and till such time restrain the respondents 1 and 2 from proceeding further based on the said order dated 23.03.2022.



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For Petitioner : Mr.V.R.Shanmuganathan

For Respondents : Mr.N.Dilip Kumar,
Senior Standing Counsel.

ORDER

This Writ Petition is filed for Mandamus, directing the first respondent to dispose the appeal filed by the petitioner as against the assessment order dated 23.03.2022 and restrain the respondents 1 and 2 from proceeding further based on the said order dated 23.03.2022.

2. It is seen that the petitioner has already preferred a statutory appeal before appropriate authority. The petitioner has also preferred a stay petition but the same was not considered by the respondents. Therefore, the appellate authority is directed to consider the stay petition and pass appropriate orders within a period of eight (6) weeks from the date of receipt of a copy of this order. Until the stay application is considered, the respondents shall not take any coercive steps to collect tax from the petitioner.



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3. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

14.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

To

- 1.The Commissioner,
National Faceless Appeal Centre,
Delhi.
- 2.The Deputy Commissioner,
Income Tax Department (Circle-1(1)),
Williams Road,
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Tiruchirapalli – 620 001.



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S.SRIMATHY, J

Nsr

Order made in
W.P.(MD).No.16146 of 2023

14.09.2023