



W.P.Nos.5218, 5227, 5230, 5231 & 5235 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.5218, 5227, 5230, 5231 & 5235 of 2024
and W.M.P.Nos.5733, 5744, 5746, 5750 & 5755 of 2024

M/s P.P. Enterprises,
Represented by its Partner P.Palanisamy,
216/4C, P.P.Complex,
Oddanchatram,
Dindigul District-624 619. ... Petitioner in W.P.No.5218 of 2024

M/s. PP Financiers,
Represented by its Partner P.Palanisamy,
218E/218F, KSP complex,
Oddanchatram,
Dindigul District-624 619. ... Petitioner in W.P.No.5227 of 2024

M/s. P.P. Constructions,
Represented by its Partner P.Palanisamy,
66, Balaji Avenue, K.A.Nagar,
3rd cross, Kothur Road, LNS Post,
Karur-639 002. ... Petitioner in W.P.No.5230 of 2024

M/s. P.P. Financiers,
Represented by its Partner P.Palanisamy,
307, Bharathi Nagar,
M.G.Road, Karur-639 002. ... Petitioner in W.P.No.5231 of 2024

M/s P.P. Enterprises,
Represented by its Partner P.Palanisamy,
21, 1st floor, 17th E cross, LBS nagar,
Indranagar 2nd stage, Bengaluru – 560 038.
... Petitioner in W.P.No.5235 of 2024



W.P.Nos.5218, 5227, 5230, 5231 & 5235 of 2024

Vs.

1. Commissioner of Income Tax (Appeals) – 19
Chennai, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

2. Assistant Commissioner of Income Tax,
Central Circle-3, Coimbatore.

...Respondents in both WPs.

Prayer in W.P.No.5218 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to dispose of the appeals filed by the petitioner on 28.01.2020 for the assessment years 2017-2018 & 2018-2019 under Section 246A of the Income Tax Act, 1961.

Prayer in W.P.No.5227 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to dispose of the appeals filed by the petitioner on 29.01.2020 for the assessment years 2010-2011 to 2018-2019 under Section 246A of the Income Tax Act, 1961.

Prayer in W.P.No.5230 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to dispose of the appeals filed by the petitioner on 29.01.2020 for the assessment years 2015-2016 to 2018-2019 under Section 246A of the Income Tax Act, 1961.



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Prayer in W.P.No.5231 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to dispose of the appeals filed by the petitioner on 29.01.2020 for the assessment years 2014-2015 to 2018-2019 under Section 246A of the Income Tax Act, 1961.

Prayer in W.P.No.5235 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to dispose of the appeals filed by the petitioner on 28.01.2020 for the assessment years 2014-2015 to 2018-2019 under Section 246A of the Income Tax Act, 1961.

In all WPs.

For Petitioner : Ms.Hema Muralikrishnan

For Respondents : Mr.A.N.R.Jayaprathap,
Junior Standing Counsel

COMMON ORDER

The limited relief claimed in these writ petitions is the expeditious disposal of appeals pending before the Commissioner of Income Tax (Appeals).

2. As against assessment orders issued by the 2nd respondent, the petitioner filed appeals before the 1st respondent in January 2020. The expeditious disposal of such appeals is prayed for.



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3. Mr.A.N.R.Jayaprathap, learned junior standing counsel, accepts notice for the respondents. On instructions, he submits that about six months would be required for the disposal of these appeals. He also pointed out that all these appeals have been transferred and consolidated with the Commissioner of Income Tax (Appeals) - 20.

4. In view of the above submissions, these writ petitions are disposed of by directing the Commissioner of Income Tax (Appeals) - 20 to consider and dispose of the pending appeals within a maximum period of six months from the date of receipt of a copy of this order after providing a reasonable opportunity to the petitioner. The petitioner is further directed to extend full co-operation to ensure that the appeals are disposed of within the above time frame. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

01.03.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To
WEB COPY

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Chennai, 121, Mahatma Gandhi Road,
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2. Assistant Commissioner of Income Tax,
Central Circle-3, Coimbatore.



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SENTHILKUMAR RAMAMOORTHY,J.

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