



W.P.No.5783 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 07.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.5783 of 2024

M/s.PandyanGrama Bank
Now merged with Tamil Nadu Grama Bank
Represented by its Chairman
No.06, Yercaud Main Road,
Hasthampatty, Salem - 636 007
PAN: AAHAT7854K

... Petitioner

-VS-

1.The National Faceless Appeal Centre,
C-Block, 4th Floor,
S.P.M.Civic Centre,
New Delhi 110 001.

2.The Deputy Commissioner of Income Tax
Circle 1(1), Salem
Income Tax Department
No.3, Gandhi Road,
Salem - 636 007.

3.The Principal Commissioner of Income Tax-1
Coimbatore, Income Tax Department,
Main Building, 63, Race Course Road,
Coimbatore 641 018.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing the first respondent / First Appellate Authority to dispose off the pending appeal in Appeal No: CIT(A), Madurai - 1/10685/2018-19 relating to the Assessment Year: 2016-17 within a time frame to be fixed by the Hon'ble Court.

For Petitioner : Ms.Sriniranjani

For Respondents : Mrs.S.Premalatha, Jr. SC

ORDER

The petitioner seeks the expeditious disposal of an appeal lodged before the CIT Appeals, Madurai on 29.01.2019. The petitioner states that the return of income for assessment year 2016-17 was filed on 30.09.2016. Upon the assessment being re-opened, it is stated that the re-assessment order was issued on 31.12.2018. Such



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order was carried in appeal before the CIT Appeals, Madurai on 29.01.2019.

2. Learned counsel for the petitioner submits that the issue involved in the appeal relates to the eligibility of the petitioner for deduction under Section 80B(2) of the Income Tax Act, 1961. She also submits that this issue is covered by several judgments of the Income Tax Appellate Tribunal. She further submits that hearing notices were issued by the appellate authority and that the appeal is ripe for disposal.

3. Mrs.S.Premalatha, learned standing counsel, accepts notice on behalf of the respondents. She submits that if a reasonable time frame is fixed, the appeal may be disposed of within such time.



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4. In view of the above submissions, W.P.No.5783 of 2024 is disposed of by directing the first respondent to dispose of the appeal filed by the petitioner herein on 29.01.2019 (Appeal No.CIT(A) Madurai-1/10685/2018-19) within a maximum period of *three months* from the date of receipt of a copy of this order. No costs.

07.03.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

- 1.The National Faceless Appeal Centre,
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New Delhi 110 001.
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SENTHILKUMAR RAMAMOORTHY,J

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