IN THE HIGH COURT OF JUDICATURE AT MADRAS
Reserved on: 08.08.2024

Delivered on: 28.08.2024

CORAM :

THE HON'BLE MRS. JUSTICE J.NISHA BANU
AND
THE HON'BLE MRS. JUSTICE R.KALAIMATHI

W.A.Nos.811 and 812 of 2024
and CMP.Nos.5571 and 5575 of 2024

Mundhra Exim Private Limited
Represented by its Director
Mr.Ashish Mundhra
No.83, N.S.C.Bose Road
Park Town
Chennai-600 003 ..Petitioner/Appellant in both WAs.

Vs

National Faceless Assessment Centre
O/o. National Faceless Assessment Centre
New Delhi .... Respondent/Respondent in both WAs.

PRAYER: Writ Appeals filed under Clause 15 of the Letters Patent as against the Common order dated 09.02.2024 passed in W.P.Nos.20853 & 5120 of 2023.

For Appellant : Mr.Muralikumaran, Senior Counsel for MCGAN Law Firm.

For Respondent : Mr.V.Mahalingam, SCGSC.

COMMON JUDGMENT

Per J.NISHA BANU, J.

The Writ Appeals are filed challenging the common order dated 09.02.2024 passed by the learned Single Judge in W.P.Nos.5120 and 20853 of 2023, giving liberty to the appellant/writ petitioner to file statutory appeal while dismissing the writ petitions.

2. Heard both the sides and perused the order of the learned Single Judge.

3. We agree with the learned Single Judge that several questions of facts are under dispute. The adjudication of these disputes cannot be entertained in a writ petition under Article 226 of the Constitution of India. Therefore, the writ appeals should fail. We also note that the observations passed by the learned Single Judge are unwarranted.

4. Consequently, in the event of an appeal preferred by the appellant, under the Income Tax Act, the Appellate Authority shall pass a reasoned order on merits without being prejudiced by the observations passed by the learned Single Judge in W.P.Nos.5120 and 20853 of 2023.

5. In the event of the appellant filing appeal before the statutory appellate authority, for the purpose of limitation, the period spent in filing the writ petition and writ appeal, shall be excluded.

6. The Writ Appeals are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Internet:Yes/No **(J.N.B.J.)** **(R.K.M.,J.)**

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AND
R.KALAIMATHI, J.

After pronouncing the judgment, the learned counsel for the appellant brought to the notice of this court the order dated 12.06.2024 and sought for the extension of the said interim relief until the disposal of the statutory appeal.

2. We have perused the records. This court, by order dated 12.06.2024, taking into consideration that the account of the appellant was frozen, modified the interim stay already granted on 15.05.2024 and directed the appellant to retain a sum of Rs.3.00 crore in its account and permitted to utilize the balance amount to meet its business transactions until further orders.

3. Taking into consideration the facts and circumstances of the case and the direction we have given, the interim order dated 12.06.2024 shall continue till the disposal of the statutory appeal. We further direct the statutory appellate authority to dispose of the appeal within a period of six months from the date of filing of the appeal.

4. The above observations shall form part of the final order pronounced today.

(J.N.B.J.) **(R.K.M.,J.)**

nvsri 28.08.2024

To

1.The Income Tax Officer, Assessment Unit
Income Tax Department, Ministry of Finance.

J.NISHA BANU ,J.

and

R.KALAIMATHI, J.

nvsri

Order in

W.A.Nos.811 and 812 of 2024

28.08.2024