IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7113 of 2024 and
W.M.P.No.7965 of 2024

M/s.Manali Petrochemicals Limited,
Represented by its Whole Time Director,
Ponneri High Road, Manali,
Chennai-600 008. ...Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Large Tax Payers Unit, Circle 1,
Nungambakkam, Chennai-600 034. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to consider and pass orders on the rectification application dated 22.05.2023 filed by the petitioner for rectification of the assessment order in PAN:AAACM3404D, dated 20.03.2023 passed for the assessment year 2015-2016.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.V.Mahalingam,
Senior Standing Counsel

<u>O R D E R</u>

Upon the petitioner filing the return of income for the assessment year 2015-2016, an assessment order was issued on 20.03.2023. By submitting that such order contains errors apparent in as much as tax deducted at source was not taken into consideration, the petitioner filed a rectification petition in May 2023.

2. By the present writ petition, the petitioner seeks the expeditious disposal of such rectification petition.

3. Learned counsel for the petitioner submits that the amounts assessed as payable under the assessment order dated 20.03.2023, include an addition/variation of Rs.1,24,67,688/-. By further contending that such assessment order was issued without taking into consideration amounts deducted at source and reflected in the relevant Form 26AS, he submits that the rectification petition was filed. Since such rectification petition was not considered and disposed of in spite of the lapse of considerable time, he states that the petitioner was constrained to file the present writ petition.

4. Mr.V.Mahalingam, learned senior standing counsel, accepts notice for the respondent. He submits that the scope of rectification is limited and would not extend to the addition/variation made in the assessment order.

5. For the purpose of adjudicating this writ petition, it is not necessary to record any findings on the merits of the petitioner's rectification petition. Accordingly, W.P.No.7113 of 2024 is disposed of by directing the respondent to consider and dispose of the rectification petition dated 15.05.2023 within a period of two months from the date of receipt of a copy of this order. Since the petitioner has placed on record *prima facie* evidence that tax deducted at source was not taken into consideration while issuing the impugned order, coercive measures shall not be taken pursuant to the assessment order until the rectification petition is disposed of. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

19.03.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
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SENTHILKUMAR RAMAMOORTHY,J.

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To

The Deputy Commissioner of Income Tax,
Large Tax Payers Unit, Circle 1,
Nungambakkam, Chennai-600 034.

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