



WEB COPY



W.P.No.11442 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.11442 of 2024

Anand Worathur

... Petitioner

-VS-

Assistant Commissioner of Income Tax,
Corp Circle 4(1), No.121,
Mahatma Gandhi Road, Nungambakkam,
Chennai-600 034.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus or any other writ, order or direction in the nature of a writ under Article 226 of the Constitution of India and direct the Respondents to consider the application filed by the Petitioner under Section 154 of the Income Tax Act, 1961 dated 30.01.2023 on merits.

For Petitioner : Mr.S.Kaushik Ramaswamy

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel



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ORDER

By this writ petition, the petitioner seeks the disposal of rectification application dated 30.01.2023.

2. An assessment order dated 28.12.2019 was issued in respect of Assessment Year 2012-13. By application dated 30.01.2023, the petitioner requested for rectification of such order under Section 154 of the Income-tax Act, 1961. By asserting that such application was not disposed of till date, the present writ petition was filed.

3. Learned counsel for the petitioner submits that in spite of the lapse of about 15 months, such application was not disposed of.

4. Dr.B.Ramaswamy, learned senior standing counsel, accepts notice for the respondent. He submits that he is unaware as to whether such application is still pending or whether the same has been disposed of.



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WEB COPY 5. In view of the above submissions, W.P.No.11442 of 2024 is disposed of by directing the respondent to consider and dispose of the rectification application dated 30.01.2023 in accordance with law, if not already disposed of, within a maximum period of two months from the date of receipt of a copy of this order. Prior to such disposal, a reasonable opportunity shall be provided to the petitioner. No costs.

29.04.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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To

Assistant Commissioner of Income Tax,
Corp Circle 4(1), No.121,
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SENTHILKUMAR RAMAMOORTHY,J

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