



W.P.No.18043 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 26.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.18043 of 2024

M/s.Dadha & Co. Golden Jubilee Trust,
Represented by S.Mohanchand Dadha,
Managing Trustee, No.250 (268), Lloyds Road,
Royapettah, Chennai 14.

... Petitioner

-VS-

1.The Additional / Joint / Deputy / Assistant Commissioner
of Income Tax / Income Tax Officer,
National e-assessment centre, Delhi.

2.The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre, Delhi.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the 2nd respondent to hear and dispose the appeal filed bearing Appeal No. NFAC/2017-18/10016252, at an early date on merits, after granting



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personal hearing to the petitioners.

WEB COPY For Petitioner : Mr.V.Srikanth

For Respondents : Mr.V.Mahalingam, Sr. SC
Mrs.S.Premalatha, Jr. SC

ORDER

The petitioner lodged an appeal before the second respondent on 12.05.2021 in respect of assessment order dated 16.04.2021. Upon receipt of notice dated 29.10.2021, written submissions were filed by the petitioner on 15.11.2021. Thereafter, a request for early hearing was made by letter dated 05.03.2024. Since such request did not elicit a response, the present writ petition was filed.

2. Learned counsel for the petitioner submits that the appeal is pending for about 33 months and that a direction may be issued for the expeditious disposal thereof.

3. Mr.V.Mahalingam, learned senior standing counsel, accepts



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notice for the respondents. He submits that the appellate authority may be directed to consider and dispose of the request for early hearing. The documents on record disclose that the appeal was lodged on 12.05.2021. Pursuant thereto, the petitioner filed written submissions on 15.11.2021 and submitted a letter requesting for early hearing. In these circumstances, it is just and necessary that such request be considered.

4. Therefore, W.P.No.18043 of 2024 is disposed of by directing the second respondent to consider the early hearing application dated 05.03.2024 and take steps to dispose of the pending appeal expeditiously, preferably within *four months* from the date of receipt of a copy of this order. No costs.

26.07.2024

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No



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SENTHILKUMAR RAMAMOORTHY,J

rna

To

- 1.The Additional / Joint / Deputy / Assistant Commissioner
of Income Tax / Income Tax Officer,
National e-assessment centre,
Delhi.
- 2.The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
Delhi.

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