



W.P. No.28023 and 28024 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.03.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.28023 and 28024 of 2021

Mehra Computer System Limited
Represented by its Managing Director
Mr.Praveen Kumar Mehra,
No.142, Old Mahabalipuram Road,
Near Thangavelu Engg. College,
Karapakkam, Chennai 600 097.

..Petitioner in both W.P.'s

Vs.

1. The Deputy Commissioner Income Tax,
Corporate Circle – IV(2)
Income Tax Department, 4th Floor,
Aayakar Bhavan Main Building,
No.121, M.G.Road, Chennai 34.

2. Commissioner of Income Tax (Appeal)
Income Tax Department , 4th Floor,
Aayakar Bhavan Main Building,
No.121, M.G.Road, Chennai 34.

..Respondents in both W.P.'s

PRAYER in W.P.No.28023 of 2021: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the respondents to create a slot of filing of appeal along with supporting documents and condone delay petition in the Income Tax E-



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Portal with respect to the petitioner / assessee bearing PAN No. AAACM5391H for the assessment year 2011-12 & 2012-13 respectively or in the alternative, Direct the respondents to accept hard copy of the appeal along with supporting documents and condone delay petition and consequently dispose of the appeal.

PRAYER in W.P.No.28024 of 2021: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the respondents to create a slot of filing of appeal along with supporting documents and condone delay petition in the Income Tax E-Portal with respect to the petitioner / assessee bearing PAN No. AAACM5391H for the assessment year 2012-13 & 2013-14 respectively or in the alternative, Direct the respondents to accept hard copy of the appeal along with supporting documents and condone delay petition and consequently dispose of the appeal.

For Petitioner : Mr.P.J.Rishikesh

For Respondents : Mr.V.Mahalingam
Senior Standing Counsel

COMMON ORDER

These writ petitions are filed praying for a writ of mandamus to create a slot for filing appeal along with supporting documents and condone delay petition.



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2. It is submitted by the learned counsel for the petitioner, subsequent to the filing of these writ petitions, a slot has been allotted and appeal has also been filed along with the condone delay petition for both the assessment years. In view of the subsequent development nothing survives for adjudication in these writ petitions.

3. Recording the same the writ petitions stand disposed of. The appellate authority may dispose of the appeal if it is otherwise an order on merits and in accordance with law. No Costs.

06.03.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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