



W.P.No. 26534 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No. 26534 of 2024

Kathiresan Nachimuthu

...Petitioner

Versus

1.Office of the Deputy Commissioner of Income Tax
Corporate Circle 3 (I) CHE.,
Room No. 411, 4th Floor
Chennai – Wanaparthi Block
No.21, Mahatma Gandhi Road,
Nungambakkam
Chennai – 600 034.

2.The Assistant Commissioner of Income Tax
Corporate Circle 3 (I) CHE.,
Room No. 411, 4th Floor
Chennai – Wanaparthi Block
No.21, Mahatma Gandhi Road,
Nungambakkam
Chennai – 600 034.

3.E-Filing Web Manager,
Centralized Processing Centre



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Income Tax Department
Bengaluru – 560 500.

4.The Commissioner of Income Tax
National e-Assessment Center,
Assessment Unit,
Room No. 402, Mayur Bhawan,
Connaught Place
New Delhi – 110 001.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, directing the respondents to consider the representation dated 18.11.2022 within an appropriate time frame.

For Petitioner	:	Mr.Vijay R.Sekar
For Respondents	:	Mrs.S.Premalatha, Standing Counsel

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.



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2. The writ petition has been filed praying for a Writ of Mandamus to direct the Respondents to consider the representation dated 18.11.2022 filed under Section 119(2)(b) of the Income Tax Act, 1961.

3. At the outset, Mrs.S.Premalatha, learned Standing Counsel who takes notice for the Respondent would submit that the representation of the petitioner dated 18.11.2022 would be considered by the Respondents and orders passed within a period of 6 weeks from the date of receipt of a copy of this order.

4. In view of the same, taking into consideration the facts and circumstances of the case and the limited relief sought for in this Writ Petition, there shall be a direction to the Respondents to consider the petitioner's representation dated 18.11.2022, on its own merits and pass appropriate orders in accordance with law, after affording reasonable opportunity of hearing to the petitioner and any other interested



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persons/stake holders, within a period of six (6) weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.

5. With the above directions, the writ petition stands disposed of. No costs.

07.11.2024

Index : Yes/No

Internet : Yes/No

Speaking Order : Yes/No

Neutral Citation : Yes/No

MSM

To

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MOHAMMED SHAFFIQ, J

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