IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30428 of 2024

M/s.Planet Pharma Warehouse Private Limited,
Represented by T.Vasudevan, Director,
No.1, 1st Floor, West Gandhi Nagar,
Avadi, Chennai. ... Petitioner

Vs.

1. The Income Tax Officer,
Office of the Deputy Commissioner of
Income Tax,
Corporate Circle 5(2),
121, Mahatma Gandhi Road,
Chennai-34.

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 praying to issue Writ of Mandamus to direct the 2nd Respondent to hear and dispose of the appeal bearing Appeal No:CIT(A), Chennai-3/10124/2019-20, at an early date on merits, after granting personal hearing to the Petitioners.

For Petitioner : Mr.V.Srikanth
For Respondent : Mrs.S.Premalatha
Junior Standing Counsel
for Mr.V.Mahalingam
Senior Standing Counsel

O R D E R

This writ petition has been filed by the petitioner seeking direction to the 2nd Respondent to hear and dispose of the appeal bearing Appeal No:CIT(A), Chennai-3/10124/2019-20, at an early date on merits, after granting personal hearing to the Petitioner.

2. Mrs.V.Premalatha, learned Junior Standing Counsel takes notice for the Respondents.

3. By consent of both sides, this Writ Petition is taken up for hearing at the stage of admission itself.

4. The learned counsel for the Petitioner submitted that the 1st Respondent passed Assessment Order under Section 143 (3) of the Income Tax Act, 1961 (in short 'the Act'), against the Petitioner demanding tax along with interest and penalty for the Assessment Year 2017-18, challenging which the Petitioner filed an Appeal before the 2nd Respondent and though the same was admitted, the 2nd Respondent issued notice dated 23.12.2020 under Section 250 of the Act, for which the Petitioner filed written submission along with required documents, but the 2nd Respondent instead of taking up the Appeal for final hearing has issued another notice on 20.11.2023 under

Section 250 of the Act and the Petitioner filed its written submissions on 30.11.2023. Despite the same, the said Appeal has not been posted for final hearing till date. He further submitted that since the Appeal is kept pending for nearly 54 months, the Petitioner had approached this Court seeking for the aforesaid relief.

5. The learned Junior Standing Counsel appearing for the Respondents submitted that the 2nd Respondent may be directed to dispose of the Appeal filed by the Petitioner within the stipulated period.

6. Heard the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents and also perused the materials available on record.

7. Considering the facts and circumstances of the case and the submissions made by the learned counsel appearing on either side, this Court without going into the merits of the case, directs the 2nd Respondent to dispose of the Appeal filed by the Petitioner on 10.01.2020, on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, within a period of eight weeks from the date of receipt of a copy of this order.

KRISHNAN RAMASAMY.J.,
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With the above directions, this Writ Petition is disposed of. No costs.

17.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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