IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32270 of 2024
& W.M.P.No.35061 of 2024

Devadhason John Christopher

... Petitioner

Vs.

1.National Faceless Appeals Centre,
Income Tax Department,
Ministry of Finance, Government of India,
Delhi.

2.Income Tax Officer, Ward-2,
Cuddalore 607 002

3.The Principal Commissioner of Income Tax,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 1st respondent to consider and dispose of the appeal filed by the petitioner before the 1st respondent on 08.11.2021 bearing Acknowledgement Receipt

No.796837690081121, challenging the assessment order passed by the 2nd respondent under Section 144 read with Section 147 of the IT Act bearing DIN No.ITBA/COM/M/17/2021-22/1036078763(1), dated 29.09.2021 for AY 2012-13 expeditiously in accordance with law, after granting a personal hearing to the petitioner and till such disposal direct the 2nd respondent, their representatives, subordinates, agents, etc., to refrain from recovering any amount towards the outstanding tax liability for AY 2012-13.

For Petitioner	:	Mr.Suhrith Parthasarathy
For Respondent	:	Ms.S.Premalatha, Junior Standing counsel

ORDER

This writ petition has been filed to direct the respondent to consider and dispose of the appeal dated 08.11.2021 filed by the petitioner before the 1st respondent.

2. Ms.S.Premalatha, learned Junior Standing counsel, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that aggrieved over the assessment order dated 29.09.2021, the petitioner has preferred an appeal before the 1st respondent on 08.11.2021. However, the respondents had neither issued any notices to the petitioner nor considered the appeal filed by the petitioner till date. Hence, this petition has been filed.

4. In reply, the learned Junior Standing counsel appearing for the respondents would requests this Court to pass appropriate orders directing the respondent to consider and dispose of the appeal filed by the petitioner.

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

6. In the case on hand, it is clear that the assessment order came to

be passed by the 2nd respondent on 29.09.2021 against which, an appeal was preferred by the petitioner on 08.11.2021 before the 1st respondent. However, the said appeal was not at all considered by the 1st respondent till date.

7. In view of the above, this Court directs the 1st respondent to consider the appeal filed by the petitioner dated 08.11.2021 and dispose of the same on its own merits and in accordance with law within a period of 12 weeks from the date of receipt of a copy of this order.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

29.10.2024

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

To

1.National Faceless Appeals Centre,
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Delhi.

2.Income Tax Officer, Ward-2,
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KRISHNAN RAMASAMY.J.,

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