



W.P.No.35612 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.09.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.35612 of 2023
and W.M.P.Nos. 35550 and 35552 of 2023

M/s.Loocust Incorp
Rep. by its Managing Partner
Mr.T.A.Shanmugasundaram
28, MGR Nagar 4th Street,
PN Road,
Tiruppur-641 602.

...Petitioner

Vs.

1.The Principal Chief Commissioner of
Income Tax
Local Committee
121, Mahatma Gandhi Road,
Chennai – 600 034.

2.Joint Commissioner of Income Tax
Circle-1
No.121, Adams Plaza,
Sixty Feet Road, Tirupur – 641 602

... Respondents

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in PAN AABFL6721C in Letter No.CHE/Coord/104(25B)/2023-24 for the assessment year 2013-14 to 2016-17 dated 30.10.2023 on the petition made by the petitioner for High Pitched Scrutiny Assessment and quash the same and consequently direct the 1st respondent to treat the Assessment order passed u/s.147 r.w.s.144 r.w.s.144B



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dated 30.03.2022 for the Assessment years 2013-14 till 2016-17 as High Pitched Scrutiny Assessment.

For Petitioner : Mr.R.Sivaraman

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

Challenging the order dated 30.10.2023 passed by the 1st respondent, the petitioner has filed the present Writ Petition.

2. When the matter is taken up for hearing, learned counsel for the writ petitioner submitted that he had filed appeals before the Appellate Authority. Therefore, it would suffice if this Court issues direction to the Appellate Authority to consider the petitioner's appeals and dispose of the appeal within a time bound manner.

3. The appeal filed by the petitioner is as follows:

- i. For the Assessment year 2012-13 – NFAC/2012-13/10136114
- ii. For the Assessment year 2013-14 – NFAC/2013-14/10136116
- iii. For the Assessment year 2014-15 – NFAC/2014-15/10136118
- iv. For the Assessment year 2015-16 – NFAC/2013-14/10136119

4. Learned Senior Standing counsel for the respondents would submit



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that the appellate authority will consider the petitioner's appeals on merits and appropriate orders will be passed in accordance with law.

5. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents and this Court has perused the materials available on record.

6. Considering the submissions made by the learned counsel for the petitioner that the petitioner had filed an appeals for the years 2013 to 2017, before the appellate authority, he is directed to agitate the issue before the Appellate Authority and this Court directs the appellate authority i.e., National Placement Faceless Appeal Centre to dispose of the appeals filed by the petitioner within a period of twelve(12) weeks from the date of receipt of a copy of this order.

7. With the above observation, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

25.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

msv

To

1.The Principal Chief Commissioner of



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Krishnan Ramasamy,J.,

msv

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