



W.P.(MD) No.27509 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.12.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.27509 of 2024

and

W.M.P.(MD) Nos.23356, 23357 and 25667 of 2024

M/S.Poornima Textiles,
represented by its Partner,
B.K.Pradish

... Petitioner

/vs./

1.National Faceless Appeal Centre (NFAC),
Government of India,
Ministry of Finance,
Income Tax Department,
New Delhi 110 003.

2.Assessment Unit,
Income Tax Department,
National Faceless Appeal Centre,
New Delhi 110 003.

3.The Income Tax Officer,
Ward -1,
Sivaraj Building Tower Junction Road,
Nagercoil 629 001.

... Respondents



W.P.(MD) No.27509 of 2024

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, to dispose of the stay application dated 06.09.2024 filed before the 1st respondent.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.J.Parekh Kumar

ORDER

The prayer sought for in this writ petition is seeking for a Mandamus to dispose of the stay application filed by the petitioner along with an appeal on 06.09.2024.

2. Even though the learned Standing Counsel appearing on behalf of the respondents would submit that there is no provision of stay by the appellate authority, considering the judgment made by this Court in the case of ***Commissioner of Income Tax Vs. Paulson Litho Works*** reported in ***[2003] 132 Taxman 57 Madras***, wherein this Court had held that the power to grant stay is an imminent power available with the appellate authority, there shall be a direction to the first respondent to consider the stay application filed by the petitioner along with the appeal dated 06.09.2024 within a period of four weeks



W.P.(MD) No.27509 of 2024

WEB COPY

from the date of receipt of a copy of this order. Till the disposal of the said application, no coercive steps shall be taken out.

3. With the aforesaid directions, the Writ Petition stands disposed of. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

16.12.2024



WEB COPY



W.P.(MD) No.27509 of 2024

K.KUMARESH BABU, J.

mm

W.P.(MD) No.27509 of 2024

16.12.2024