



WEB COPY



W.P.No.2049 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.2049 of 2025

and

W.M.P.Nos.2393 and 2394 of 2025

The Society of the Franciscan Servants of Mary,
Represented by its Chairperson
Sister.Angela,
aged 82 years.
No.1, Convent Road, Salem
Tamilnadu 636 016.

..Petitioner

Vs.

- 1.The Income Tax Officer,
National e-Assessment Centre,
Income Tax Department,
4th Floor, Mayur Bhawan,
Connaught Lane, Connaught Place,
New Delhi 110 001.
- 2.The Assistant Commissioner of Income Tax (Exemptions),
Mayflower Mid City Building, 1510, Trichy Road,
Coimbatore 641 018.
- 3.The Commissioner of Income Tax (Exemptions),
No.121, Aayakar Bhawan – Annexe Building,
Mahatma Gandhi Road, Nungambakkam,
Chennai 600 034.



W.P.No.2049 of 2025

4.The Commissioner of Income Tax (Appeals_,
National Faceless Appeal Centre,
C-Block, 4th Floor, S.P.M.Civic Centre,
New Delhi 110 001.

..Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records DIN: ITBA/AST/S/143(3)/2020-21/1031160531(2) dated 02.03.2021 under Section 143(3) read with Section 143(3A) and 143(3B) of the Income Tax Act on the file of the first respondent relating to assessment year 2018-19 quash the same.

For Petitioner : Mr.G.Baskar

For Respondents : Mr.V.Mahalingam,
Senior Standing Counsel
assisted by
Mrs.S.Premalatha,
Junior Standing Counsel.

ORDER

The present writ petition is filed challenging the impugned order dated 02.03.2021 on the premise that the impugned order suffers from non-application of mind inasmuch as it proceeds on the basis that the petitioner had failed to submit its reply, when, in fact, the petitioner had submitted its reply on 23.09.2019.



W.P.No.2049 of 2025

WEB COPY

2. After submitting for a brief while, the learned counsel for the petitioner would submit that an appeal has been preferred and the same is pending consideration before the Appellate Authority for over three years. It was further submitted that the appeal was heard finally sometime in 2021, however, orders are yet to be passed. In view of the inaction of the Appellate Authority in disposing of the appeal even for three years since having the appeal, the petitioner is being compelled to make a monthly deposit Rs.3 Lakhs, which, according to the petitioner, is causing grave hardship.

3. At this juncture, the learned counsel for the respondents would submit that the Appellate Authority would dispose of the appeal within a period of four months.

4. In view thereof, the Appellate Authority shall dispose of the appeal in accordance with law within a period of four months from the date of receipt of a copy of this order. If, for any reason, the Appellate Authority is unable to dispose of the appeal within a period of 4 months, as submitted by the learned counsel for the respondents, there shall be no recovery proceedings pursuant



W.P.No.2049 of 2025

to the impugned order until the disposal of the appeal. It is made clear that this Court has not expressed any views with regard to the merits of the appeal, the Appellate Authority shall dispose of the appeal on its own merits and in accordance with law.

5. Accordingly, the writ petition stands disposed of. No costs.
Consequently, connected miscellaneous petitions are closed.

24.01.2025

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
shk



W.P.No.2049 of 2025

To
WEB COPY

- 1.The Income Tax Officer,
National e-Assessment Centre,
Income Tax Department,
4th Floor, Mayur Bhawan,
Connaught Lane, Connaught Place,
New Delhi 110 001.
- 2.The Assistant Commissioner of Income Tax (Exemptions),
Mayflower Mid City Building, 1510, Trichy Road,
Coimbatore 641 018.
- 3.The Commissioner of Income Tax (Exemptions),
No.121, Aayakar Bhawan – Annexe Building,
Mahatma Gandhi Road, Nungambakkam,
Chennai 600 034.
- 4.The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
C-Block, 4th Floor, S.P.M.Civic Centre,
New Delhi 110 001.

MOHAMMED SHAFFIQ, J.



WEB COPY



W.P.No.2049 of 2025

shk

W.P.No.2049 of 2025
and
W.M.P.Nos.2393 and 2394 of 2025

24.01.2025