



W.P.No.8380 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.8380 & 8381 of 2025

M/s.Belstar Microfinance Limited
(Represented by its CFO)
No.33, 48th Street, 9th Avenue,
Ashok Nagar, Chennai - 600 083
PAN: AAACB 5855H

... Petitioner

Vs.

1. The National Faceless Appeal Centre
C-Block, 4th Floor,
S.P.M.Civic Centre,
New Delhi – 110 001.
2. The Principal Commissioner of Income Tax
Chennai – 1,
Main Building, Income Tax Department
121, Nungambakkam High Road,
Chennai – 600034.
3. The Deputy Commissioner of Income Tax
Corporate Circle – 1(1), Chennai
Income Tax Department,
121, Nungambakkam High Road
Chennai – 600034.

... Respondents



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Prayer in W.P.No.8380 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 1st respondent / First Appellate Authority to dispose off the pending appeal in Appeal No: CIT(A), Chennai-1/10230/2019-20 relating to the Assessment Year: 2017-18 within a time frame to be fixed by this Court.

Prayer in W.P.No.8381 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 1st respondent / First Appellate Authority to dispose off the pending appeal in Appeal No: NFAC/2017-18/10050919 relating to the Assessment Year: 2018-19 within a time frame to be fixed by this Court.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

COMMON ORDER

By this Common Order, both the Writ Petitions are being disposed of.

2. In these Writ Petitions, the petitioner seeks for a mandamus to the 1st respondent to dispose of the appeals filed by the petitioner against the Assessment Orders passed under Section 143(3) of the respective GST enactment, for the Assessment Years 2017-2018 and 2018-2019. These appeals



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were filed on 10.01.2020 and 31.05.2021 respectively.

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3. In view of the limited relief that is sought for in these Writ Petitions, without going into the merits of the cases, this Court directs the 1st respondent to consider the appeals filed by the petitioner on 10.01.2020 and 31.05.2021, and dispose of the same on merits and in accordance with the law, as expeditiously as possible, preferably, within a period of 9 months from the date of receipt of a copy of this order.

4. Accordingly, these Writ Petitions stand disposed of. No costs.

22.09.2025

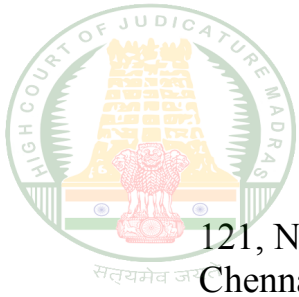
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Neutral Citation : Yes / No

To

1. The National Faceless Appeal Centre
C-Block, 4th Floor,
S.P.M.Civic Centre,
New Delhi – 110 001.

2. The Principal Commissioner of Income Tax
Chennai – 1,
Main Building, Income Tax Department



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3. The Deputy Commissioner of Income Tax
Corporate Circle – 1(1), Chennai
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C.SARAVANAN, J.

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