IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.M.P. No.9961 of 2025
in
W.P.No.22941 of 2024

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

2. The Central Board of Direct Taxes
   Rep By Its Member, Income Tax Building,
   Aayakar Bhawan, No.121,
   Mahatma Gandhi Road, Nungambakkam,
   Chennai-600 034.

3. The Assessing Officer
   Income Tax Building, Aayakar Bhawan,
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai-600 034.

..Petitioner(s)

Vs.

M/s.SwadharmaSwarrajya Sangha
Regd. Office at No.29, Broadway, Chennai-108,
Rep. by Its Director, B.V.S.Lakshmi Mani,
D/o. Late B.V.S.S.Mani,
Res. at Old No 9, New No 15, 1st Cross Street,
Rathna Prabha Karpagam Avenue, R A Puram,
Chennai 600 028. ...Respondent(s)

For Petitioner(s) : Mr.V.Mahalingam
Senior Standing Counsel
assisted by Mrs.S.Premalatha
Junior Standing Counsel

For Respondent(s) : Mr.P.Subba Reddy

ORDER

The writ miscellaneous petition is filed to modify the order of this Court passed in W.P.No.22941 of 2024 dated 20.11.2024.

2. It is submitted by the learned counsel for the petitioner that although the impugned order is passed directing 2nd respondent viz., Central Board of Direct Taxes to dispose of the application dated 09.12.2022, under Section 119(2)(b) of the Income Tax Act. However, vide Circular No.11/2024 dated 01.10.2024 and Circular No.16/2024 dated 18.11.2024, the power under Section 119(2)(b) of the Income Tax Act has been delegated by the Board to Principal Chief Commissioner of Income Tax / Commissioner of Income Tax.

3. In view thereof the learned counsel for the petitioner would request that the appropriate authority in terms of the above Circulars

may now be directed to dispose of the application under Section 119(2)(b) of the Act.

4. The above request is accepted and paragraph 4 in W.P.No.22941 of 2024, dated 20.11.2024 is now modified as under:

> *"4. In view of the above submission the appropriate authority in terms of Circular No.16/2024 dated 18.11.2024 and Circular No.11/2024 dated 01.10.2024 would consider the application and pass appropriate orders in accordance with law within a period of 8 weeks from the date of receipt of a copy of this order. In view of the fact that both parties have agreed to the above direction, all recovery proceedings shall be kept in abeyance until the disposal of the above application."*

5. Except the above modification, all other paragraphs made in the earlier order dated 20.11.2024 shall remain intact. Registry is directed to carry out necessary modification and issue the order copy to the parties forthwith.

08.04.2025

spp

To:

SwadharmaSwarrajya Sangha
Regd. Office at No.29, Broadway, Chennai-108,
Rep. by Its Director, B.V.S.Lakshmi Mani,
D/o. Late B.V.S.S.Mani,
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