



W.P.No.12104 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 24.04.2025

CORAM :  
**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**Writ Petition No.12104 of 2025**

Rathinabala

... Petitioner

Vs.

1.The Commissioner of Income Tax (Appeals),  
O/o.The Commissioner of Income Tax (Appeals),  
Income Tax Department,  
Coimbatore.

2.The Additional/Joint/Deputy/Assistant  
Commissioner of Income Tax/Income Tax Officer,  
Income Tax Department,  
National Faceless Assessment Centre,  
Delhi.

3.The Income Tax Officer,  
Income Tax Department,  
Ward 2(1), TPR No.121,  
No.121, Adams Building, Sixty Feet Road,  
Tiruppur - 641 602.

... Respondents



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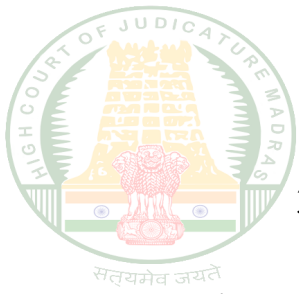
**PRAYER:** Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Mandamus, directing the respondents to consider the representation of the petitioner dated 14.03.2025 to stay the disputed demand for the Assessment Year 2020-2021 pending disposal of the Appeal.

For Petitioner : Mr.Amardeep.R  
For Respondents : Dr.B.Ramaswamy,  
Senior Standing Counsel

### **ORDER**

The present writ petition is filed for issuance of a writ of mandamus to direct the respondents to consider the representation of the petitioner dated 14.03.2025 to stay the disputed demand for the Assessment Year 2020-2021 pending disposal of the Appeal.

2. At the outset, Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for the Respondent would submit that the representation of the petitioner dated 14.03.2025 would be considered by the Respondent and orders passed within the time frame that may be stipulated by this Court.



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3. In view of the same, taking into consideration the facts and

circumstances of the case and the limited relief sought for in this Writ Petition, there shall be a direction to the Respondent to consider the petitioner's representation dated 14.03.2025, on its own merits and pass appropriate orders in accordance with law, after affording reasonable opportunity of hearing to the petitioner, within a period of four (4) weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.

4. With the above directions, the writ petition stands disposed of. No costs.

**24.04.2025**

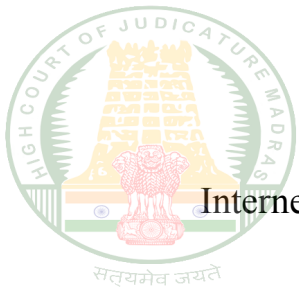
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Index : Yes/No

Speaking Order : Yes/No

Neutral Citation : Yes/No

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Internet : Yes

To:

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**KRISHNAN RAMASAMY, J.**

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