



W.P.No.17123 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.06.2025

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.17123 of 2025

and

WMP.No.19406 of 2025

M/s.Sabhari Smelters Pvt Ltd,
No:84 & 85, SIDCO Industrial Estate,
Vichoor, Chennai-600 103.

...Petitioner

Vs.

1. The Principal Commissioner of Income Tax,
Chennai-3
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

2. The Commissioner of Income Tax (Appeal),
National Faceless Appeal Centre
C-Block, 4th Floor, S.P.M.Civil Center,
New Delhi-110001.

3. The Deputy Commissioner of Income Tax,
Corporate Circle-3(1),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600034.

4. Assessment Unit,
Income Tax Department,
Ayakar Bhawan, 121, M.G.Road,
Nungambakkam, Chennai-600034.

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Respondents



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Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the 2nd respondent viz the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi to dispose the petitioner's appeal filed on 18.10.2022 at an early date.

For Petitioner : Mr.Ashokapathy
for M/s.Pass Associates

For Respondents : Mrs.S.Premalatha
Senior Standing Counsel

ORDER

This Writ Petition has been filed to direct the 2nd respondent viz., the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi to dispose the petitioner's appeal filed on 18.10.2022 at an early date.

2. Mrs.S.Premalatha, learned Senior Standing Counsel takes notice on behalf of the Respondents.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.



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4. The learned counsel for the Petitioner submitted that the 4th respondent passed the assessment order dated 27.09.2022 against the petitioner, challenging which the petitioner filed an appeal before the 2nd respondent on 18.10.2022. But the same has not been disposed of till date. Hence, the petitioner has filed this writ petition seeking for the aforesaid relief.

5. The learned Special Government Pleader appearing for the respondents has stated no objection for the 2nd respondent to dispose of the representation of the petitioner.

6. In view of the limited scope of relief sought for in this writ petition and also in view of the submissions made by the learned counsel appearing on either side, this Court without going into the merits of the case, directs the 2nd to dispose of the Appeal filed by the petitioner **18.10.2022** on merits and in accordance with law, within a period of **eight weeks** from the date of receipt of a copy of this order, after giving an opportunity of personal hearing to the petitioner and other parties concerned and thereafter communicate the decision taken to the petitioner.



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7. With the above directions, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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Krishnan Ramasamy,J.,
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