



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 16570 of 2025

Shanthilal Chandraprakash,
No.13/5, Vritti Apartments, 2A,
Ormes Road, 3rd Cross Street, Kilpauk,
Chennai -00 010. PAN AAAPC4541Q

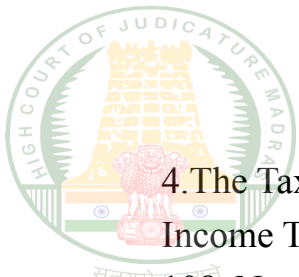
Petitioner(s)

Vs

1.The Commissioner Of Income Tax (Appeals) -20
Chennai
Income Tax Department,
108, Nungambakkam High Road,
Chennai-600 034.

2.The Principal Commissioner of Income Tax (Central),
Income Tax Department 108,
Nungambakkam High Road Chennai-600 034.

3.The Assistant Commissioner of Income Tax Central
Circle 3 (2), Chennai
Central Circle-3(2) Chennai, Income Tax Department,
108, Nungambakkam High Road Chennai-600 034.



4.The Tax Recovery Officer , Central - 1
Income Tax Department,
108, Nungambakkam High Road,
Chennai-600 034.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing the 1st respondent/First Appellate Authority to dispose off the pending appeal dated 21.11.2024 relating to the Assessment Year 2021-22 within a time frame.

For Petitioner(s): Mr.A.S.Sriraman
For Ms.Vijayalakshmi K.Rajaratnam

For Respondent(s): Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

This writ petition has been filed by the petitioner seeking to direct the 1st respondent to dispose of the appeal filed by the petitioner challenging the assessment order dated 31.12.2022, relating to the Assessment Year 2021-22.

2.Mr.A.N.R.Jayaprathap, learned Junior 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 admission stage itself.

4. Learned counsel appearing for the petitioner would submit that the petitioner being aggrieved over the assessment order dated 31.12.2022 has preferred an appeal before the 1st respondent. However, till date, even after two year, the appeal remains pending before the 1st respondent. Therefore, the present writ petition has been filed seeking for a direction to the 1st respondent to consider and dispose of the appeal.

5. Learned Junior Standing Counsel appearing for the respondents would submit that the appeal filed by the petitioner will be considered and the same will be disposed of at the earliest point of time.

6. Considering the submissions made by the learned counsel for the petitioner as well as the learned Junior Standing Counsel appearing for the respondents and the fact that the appeal filed by the petitioner is pending for the



past two years, the respondent is directed to consider the appeal filed by the petitioner and dispose of the same on merits and in accordance with law within

a period of three months from the date of receipt of a copy of this order.

7. With the above direction, this writ petition is disposed of. No costs.

02-06-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



WEB COPY

1. The Commissioner Of Income Tax (Appeals)-20
Chennai

Income Tax Department,
108, Nungambakkam High Road, Chennai-600 034.

2. The Principal Commissioner of Income Tax
(Central)

Income Tax Department,
108, Nungambakkam High Road Chennai-600 034.

3. The Assistant Commissioner of Income Tax Central
Circle 3 (2), Chennai

Income Tax Department,
108, Nungambakkam High Road Chennai-600 034.

4. The Tax Recovery Officer Central 1

Income Tax Department,
08, Nungambakkam High Road Chennai-600 034.



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KRISHNAN RAMASAMY J.

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