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W.P No. 18462 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-05-2025

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

W.P No. 18462 of 2025

Dr.C.Vijayabaskar
S/o. Mr.Chinnathambi, Residing At No.14.28,
Rasiillam, Sowrastra Street Iluppur (PO) and
(Taluk), Pudukottai 622102.

... Petitioner

Vs

1. Income Tax Appellate Tribunal
A Bench,Rajaji Bhavan Complex,3rd
Ave,Tiruvalluvar Nagar,Besant
Nagar,Chennai,Tamil Nadu 600 090

2.The Deputy Commissioner Of
Income Tax
Central Circle 2 (1), Investigation
Wing, New No.46, M.G. Road,
Chennai 600 034.

... Respondents

PRAYER

Writ Petition under Article for a Writ of Mandamus to expeditiously dispose of the M.A. Nos. 63-65/CHNY/2025 filed under Section 254(2) of the Income Tax Act, 1961 before the 1st respondent seeking to rectify and amend the order dt. 28.02.2025 vide ITA Nos. 589-591 / Chny / 2023 for AY 2016-17 to 2018-19.

For Petitioner : Mr.Nithyesh Nataraj
for Mr.Vaibhav R Venkatesh



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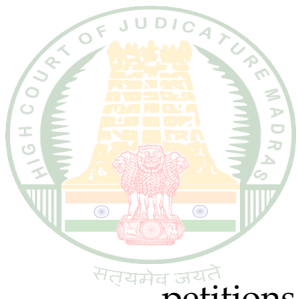
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ORDER

Heard the learned counsel for the petitioner.

2. The petitioner had suffered an adverse order at the hands of the assessing officer on 28.02.2025. Aggrieved by the same, the petitioner filed nine appeals before the Commissioner of Income Tax (Appeals). The above appeals filed by the petitioner were partly allowed. With respect to the disallowed portion, the petitioner approached the Income Tax Appellate Tribunal, Chennai. In respect of the allowed portion, the Revenue also filed independent appeals before the Income Tax Appellate Tribunal. All the appeals were disposed of by a common order on 28.02.2025. The grievance of the petitioner is that two appeals filed by the petitioner were not even considered when the common order was passed. Seeking rectification of the order dated 28.02.2025, the petitioner filed M.A.Nos.63-65/CHNY/2025 under Section 254(2) of the Income Tax Act, 1961. All that the petitioner wants is that the miscellaneous applications be disposed of.

3. In my view, no exception can be taken to the aforesaid request, I direct the first respondent to dispose of the petition mentioned rectification



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petitions on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. The writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

15-05-2025

KST

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

To

1.Income Tax Appellate Tribunal
A Bench,Rajaji Bhavan Complex,3rd
Ave,Tiruvalluvar Nagar,Besant
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2.The Deputy Commissioner Of
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G.R.SWAMINATHAN J.

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