



Writ Petition No.20140 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.06.2025

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

**Writ Petition No.20140 of 2025**

Vadivelu Anbazhagan

... Petitioner

Vs.

The Commissioner of Income Tax (Appeals)  
National Faceless Assessment Centre,  
Income Tax Department, Delhi.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Mandamus, directing the Respondent to grant an opportunity for personal hearing and dispose of the Appeal No. NFAC/2015-16/10141856 filed by the Petitioner for AY 2016-17 within a period of three months.

|                |   |                                             |
|----------------|---|---------------------------------------------|
| For Petitioner | : | Ms.B.R.Varshini                             |
| For Respondent | : | Mr.V.Mahalingam,<br>Senior Standing Counsel |

**ORDER**

The present Writ Petition is filed seeking a direction to the Respondent to grant an opportunity for personal hearing and dispose of the Appeal No NFAC/2015-16/10141856 filed by the Petitioner for AY 2016-2017 within a period of three months.



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2. It is the case of the petitioner that the Assessing officer passed an order on 17.09.2021 under Section 143(3) r/w. Section 263 and 144B making addition and raising a demand of Rs.58,15,229/- as against the petitioner in respect of the assessment years 2016- 2017. Aggrieved by the same, the petitioner filed an appeal before the respondent on 10.03.2022. However, the appeal has been pending on the file of the respondent for more than three years and the petitioner has been deprived of an opportunity of personal hearing. Hence, this petition.

3. At the outset, Mr.V.Mahalingam, learned Senior Standing Counsel appearing for the Respondent would submit that the appeal filed by the petitioner dated 10.03.2022 would be considered on merits by the Respondent and orders would be passed after affording an opportunity of personal hearing.

4. In view of the same and the limited relief sought for in this Writ Petition, there shall be a direction to the Respondent to consider the appeal filed by petitioner dated 10.03.2022, on its own merits and pass



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appropriate orders in accordance with law, after affording reasonable

WEB COPY opportunity of personal hearing to the petitioner, within a period of twelve

(12) 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 appeal and it is open to the respondent to consider the appeal on its own merits and in accordance with law.

5. With the above direction, the writ petition stands disposed of.

No costs.

06.06.2025

vum

|                  |   |        |
|------------------|---|--------|
| Index            | : | Yes/No |
| Speaking Order   | : | Yes/No |
| Neutral Citation | : | Yes/No |

To:

The Commissioner Of Income Tax (Appeals)  
National Faceless Assessment Centre,  
Income Tax Department, Delhi.



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**KRISHNAN RAMASAMY, J.**

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**06.06.2025**