



W.P.No.22038 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 20.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22038 of 2025

M/s B.N. Tracem India Ltd Rep by its Director
T Vanidevi, No 5, Mahalinga Chetty Main
Road, Mahalingapuram, Chennai 600 034

... Petitioner

Vs.

1.Income Tax Office Corporate Ward 1(3), No.612,
Wanaparthi Block-vi Floor, No.121, Mahatma
Gandhi Road, Nungambakkam, Chennai-600 034

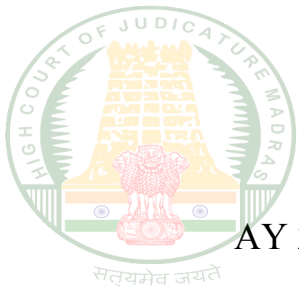
2.Deputy Commissioner of Income Tax, Corporate
Circle 1(2), Deputy Commissioner of Income Tax,
Corporate Circle 1(2), Chennai 600 034

3.Commissioner of Income Tax (Appeals)
(NFAC) Income Tax Department, National Faceless
Appeal Centre (NFAC), Delhi 110 001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus, directing the 1st Respondent to
consider and dispose of the Petitioners representation dated 19.05.2025,
for early disposal of the remanded assessment proceedings pertaining to



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AY 2013-14, within a time frame

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For Petitioner : Mr.S.Saravanakumaran

For Respondent : Dr.B.Ramaswamy, Sr.St.counsel

ORDER

This writ petition has been filed to direct the respondent to consider the petitioner's representation dated 19.05.2025.

2. Dr.B.Ramaswamy, learned Senior Standing counsel, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, an assessment order was passed by the Department on 04.12.2019 and the same was challenged by way of an appeal before the 3rd respondent. Thereafter, vide order dated 17.10.2024, the 3rd respondent has directed to 1st respondent to pass a fresh assessment order. However, the said order was not complied with by the respondent.



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Therefore, the petitioner has filed a representation dated 19.05.2025 requesting the respondent to pass a fresh assessment order. However, the said representation was not at all considered by the respondent till date. Hence, this writ petition.

4. In reply, the learned Senior Standing counsel appearing for the respondents would requests this Court to pass appropriate orders directing the respondents to consider and dispose of the representation made by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondents and also perused the materials available on record.

6. In the case on hand, initially, an assessment order was passed by the 1st respondent on 04.12.2019, against which an appeal was preferred by the petitioner. The said appeal was disposed of by the 3rd respondent vide order dated 17.10.2024, whereby, the aforesaid assessment order



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was set aside and the 1st respondent was directed to pass fresh assessment order. In this regard, a representation dated 19.05.2025 was also filed by the petitioner, requesting the 1st respondent to pass fresh assessment order. However, the 1st respondent had neither considered the said representation nor passed the fresh assessment order till date.

7. In view of the above, this Court directs the 1st respondent to consider the petitioner's representation dated 19.05.2025 and pass fresh assessment order within a period of 12 weeks from the date of receipt of copy of this order.

8. With the above directions, this writ petition is disposed of. No costs.

20.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa



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KRISHNAN RAMASAMY.J.,

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