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W.P.No.26631 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.26631 of 2025

and

W.M.P.No.29940 of 2025

INDOMAL JEWELLERY

Represented by its Partner - Javid Ali

45/165 West Car Street, Chidambaram

Cuddalore District Tamilnadu- 608001.

..Petitioner

Vs.

1 THE JOINT COMMISSIONER(APPEALS)
INCOME-TAX (APPEALS) AAYAKAR BHAWAN
121 MGROAD NUNGAMBAKKAM CHENNAI-600 034

2 The Deputy Commissioner of Income Tax
Central Circle 3(4) No.46 Old No.
108 Mahatma Gandhi Road Nungambakkam
Chennai - 600 034

3 The Income Tax Officer
Non Corp.Ward 3(2) Wanaparthi Block No.121
Mahatma Gandhi Road Nungambakkam
Chennai- 600034.

Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India
praying for the issuance of a Writ of mandamus directing the 1st Respondent



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to dispose the Appeal in DIN NO ITBA/APL/S/62/2024-25/1073868256(1)
in PAN AABFI5659J dated on 01.03.2025 for the AY 2020-2021.

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For Petitioner : M/s. G.Vardhini Karthick

For Respondents : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

Order

Heard M/s. G.Vardhini Karthick learned counsel appearing for the petitioner and Mr.A.N.R.Jayaprathap, learned Junior Standing Counsel who takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition is filed seeking for a mandamus on the 1st Respondent to dispose of the Appeal filed by the petitioner dated 01.03.2025 for the AY 2020-2021.

3. The learned counsel appearing for the petitioner would submit that aggrieved by the assessment order passed by the second respondent dated 28.01.2025, the petitioner has filed an Appeal before the first



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respondent, however, the same is not yet disposed of. Hence, the learned counsel seeks for appropriate direction for disposal of the Appeal at the earliest.

4. The learned Junior Standing Counsel for respondents would submit that the Appeal filed by the petitioner would be considered and disposed of within the time frame as stipulated by this Court.

5. In view of the submission made by the learned Junior Standing Counsel for the respondents and considering the limited scope of the prayer, sought for by the petitioner, in this Writ Petition, this Court, without expressing any view with regard to the merits of the contentions put forth by the petitioner in the Writ Petition, is of the view that, suffice it to direct the first respondent to dispose of the petitioner's Appeal in a time bound manner.

6. Accordingly, the Writ Petition is disposed of with a direction to the first respondent to consider the Appeal filed by the petitioner dated



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01.03.2025 and dispose of the same as early as possible, preferably, within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

25.07.2025

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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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