IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.29739 of 2025

M/s. Kumuda Factories Pvt. Ltd.,
Rep. by its Managing Director,
Shri. K.S. Ramasasmy,
Having Its Registered Office at
15/3 Bheemanna Mudali Street, Alwarpet,
Chennai-600 018

... Petitioner

Vs.

1. The Commissioner Of Income Tax(Appeals),
National Faceless Appeal Centre,
Income Tax Department,
New Delhi.

2.The Income Tax Officer,
Corporate Ward 4(3),
Room No. 431, 4th Floor,
Aayakar Bhavan Main Building,
121 Nungambakkam High Road,
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus to direct the 1st respondent to dispose of the appeal No CIT (A) Chennai 8/10147/ 2016- 17 filed by the petitioner by granting an opportunity of personal hearing / video conferencing for the Assessment Year 2012- 13 within a period of three months.

For Petitioner	:	Mr.A.Sharren
For Respondents	:	Mrs. S.Premalatha Senior Standing Counsel (Taxes)

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ORDER

Mrs.S.Premalatha, learned Senior Standing Counsel (Taxes) takes notice on behalf of the respondents. By consent, this Writ Petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition has been filed seeking direction to the 1st respondent to dispose of the appeal No CIT (A) Chennai 8/10147/ 2016- 17 filed by the petitioner by granting an opportunity of personal hearing / video conferencing for the Assessment Year 2012- 13 within a period of three

months.

3. The learned counsel for the petitioner would submit that the 2nd respondent had passed an assessment order on 18.03.20216 against the petitioner. Being aggrieved over the said assessment order, the petitioner filed an appeal before the 1st respondent on 13.06.2016 and the same was dismissed vide order dated 21.12.2022, as against which the petitioner filed an appeal before the Income Tax Appellate Tribunal and the said Tribunal vide order dated 30.03.2023 had restored the appeal filed by the petitioner Company to the file of the 1st respondent to reconsider the delay in filing of the appeal, but despite the same, the 1st respondent has not passed any orders on the said appeal till date. Therefore, the petitioner has filed this writ petition seeking for the aforesaid relief.

4. The learned Senior Standing Counsel appearing for the respondents would submit that the 1st respondent may be directed to dispose of the appeal filed by the petitioner, within the stipulated period.

5.Heard both sides. Perused the records.

6. In view of the limited scope of relief sought for by the petitioner, without going into the merits of the case, this Court directs the 1st respondent to pass orders on the Appeal filed by the petitioner on ***13.06.2016*** in ***Appeal No CIT (A) Chennai 8/10147/ 2016- 17*** on merits and in accordance with law, within a period of ***twelve weeks*** from the date of receipt of a copy of this order and communicate the decision taken to the petitioner.

7. This Writ Petition is disposed of accordingly. No costs.

11.08.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

1. The Commissioner Of Income Tax(Appeals),
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Income Tax Department,
New Delhi.

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KRISHNAN RAMASAMY, J.

arr

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