



WEB COPY



W.P.No.31568 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.31568 of 2025

Meiyappan Palanisamy

...Petitioner

Vs.

1 THE NATIONAL FACELESS APPEAL CENTRE
C-BLOCK, 4TH FLOOR, S.P.M.CIVIC CENTRE
NEW DELHI-110 001

2 The Principal Commissioner of Income Tax
Coimbatore Income Tax Department
No.63 Race Course Road, Coimbatore
TamilNadu 641 018

3 The Assistant Commissioner of Income Tax
Non Corporate Circle-2 Coimbatore
Income Tax Department No.63
Race Course Road, Coimbatore 641 018.

...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/First Appellate Authority to dispose off the pending appeal in Appeal No.NFAC/2014-15/10259643 relating to the Assessment Year. 2014-15 dt.06.05.2025 within a time frame.



WEB COPY



W.P.No.31568 of 2025

For Petitioner : Mr.A.S.Sriraman

For Respondents : M/s. M.Sheela,
Senior Standing Counsel and
Mr.H.Siddarth,
Junior Standing Counsel

Order

Heard Mr.A.S.Sriraman learned counsel appearing for the petitioner and M/s. M.Sheela, learned Senior Standing Counsel and Mr.H.Siddarth, 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 Petition is filed seeking for issuance of a writ, in the nature of mandamus directing the 1st respondent/first Appellate Authority to dispose off the appeal relating to the Assessment Year 2014-15 within a time frame.

3. Mr.A.S.Sriraman, the learned counsel appearing for the petitioner would submit that as against the order of re-assessment passed by the



W.P.No.31568 of 2025

respondent, Income Tax Authority the petitioner has preferred an Appeal before the first respondent/Appellate Authority, therefore, the petitioner has been issued only with a first hearing notice dated 06.05.2025, requiring the petitioner to file submission, despite the petitioner filed written submissions, thereafter, the Appeal has not yet been disposed of, hence, the petitioner has filed the present Writ Petition seeking for a direction on the first respondent/Appellate Authority to dispose of the Appeal at the earliest.

4. M/s.M.Sheela, learned Senior Standing Counsel and Mr.H.Siddarth, learned Junior Standing Counsel for the respondents would submit that the Appeal filed by the petitioner would be considered and disposed of within the time limit as prescribed by this Court.

5. In view of the submission made by the learned Senior 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 putforth by the petitioner in the Writ Petition is of the view that, suffice it would be to



W.P.No.31568 of 2025

direct the first respondent to consider and dispose of the petitioner's Appeal

WEB COPY in a time bound manner.

6. Accordingly, the Writ Petition is disposed of with a direction to the first respondent to consider the Appeal made by the petitioner and dispose of the same as early as possible, preferably, within a period of three months from the date of receipt of a copy of this order. No costs.

22.08.2025

sd

Index : yes/no

To

- 1 THE NATIONAL FACELESS APPEAL CENTRE
C-BLOCK, 4TH FLOOR, S.P.M.CIVIC CENTRE
NEW DELHI-110 001
- 2 The Principal Commissioner of Income Tax
Coimbatore Income Tax Department
No.63 Race Course Road, Coimbatore
TamilNadu 641 018
- 3 The Assistant Commissioner of Income Tax
Non Corporate Circle-2 Coimbatore
Income Tax Department No.63
Race Course Road, Coimbatore 641 018.

4/5



WEB COPY



W.P.No.31568 of 2025

Krishnan Ramasamy,J.,

sd

W.P.No.31568 of 2025

22.08.2025