IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.38283 of 2024

M/s.Termoplast Pollypacks Italy (India) P Ltd.,
Represented by its Managing Director
No.05, Sriraman Salai,
Thanikachalam Nagar, Ponnaimmanmedu,
Tiruvallur, Tamilnadu 600 110.
PAN:AACCT6384P. ...Petitioner

Vs.

1.The JCIT Appeals / JCIT (A)-4, Mumbai,
Income Tax Department,
Aayakar Bhavan, Maharshi Karve Road,
Churchgate, Mumbai, Maharashtra 400 020.

2.The Income Tax Officer
Corporate Ward-3(1), Chennai,
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.

3.The National Faceless Appeal Centre,
C-Block, 4th Flor,
S.P.M. Civic Centre,
New Delhi 110 001.

4.The Central Processing Centre,

Income Tax Department,
Bangalore 560 500. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Mandamus directing the first respondent / first appellate authority to dispose of the pending appeal in Appeal No.NFAC/2017-18/10026692 relating to the Assessment Year 2018-19 within a time frame to be fixed by this Court.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.V.Mahalingam,
Senior Standing Counsel
assisted by
Mrs.S.Premalatha,
Standing Counsel.

ORDER

The present writ petition is filed praying for a writ of Mandamus directing the first respondent to dispose of the pending appeal in Appeal No.NFAC/2017-18/10026692 relating to the Assessment Year 2018-19.

2. It is submitted by the learned counsel for the petitioner that the petitioner filed its return of income for the assessment year 2018-19 on

30.09.2018 which was subsequently revised on 29.03.2019. The return was processed in terms of Section 139(1) of the Income Tax Act, 1961 vide order dated 09.11.2020. The return was selected for scrutiny assessment and the same was completed without any variation. However an order of intimation under Section 143(1) of the Income Tax Act, 1961 was issued on 09.11.2020. Against the proceeding under Section 143(1) of the Income Tax Act, 1961, the petitioner preferred an appeal before the first Appellate Authority which is stated to be pending. It is further submitted that the petitioner had moved an application for a stay which is also pending consideration. The appeal was filed on 03.12.2020 and the stay application was filed soon thereafter. However, recovery proceedings have been initiated, prompting the petitioner to file a further stay application on 22.11.2024, which is also pending consideration.

3. The learned counsel for the respondents would submit that the stay applications would be considered and orders would be passed within a period of two weeks and the appeal would be disposed of within a period of six months, which was agreed to by the learned counsel for the

petitioner.

4. In view thereof, the writ petition stands disposed of. The stay applications filed by the petitioner shall be considered and orders shall be passed by the respondents within a period of two (2) weeks from the date of receipt of a copy of this order. The Appellate Authority shall dispose of the appeal in accordance with law within a period of six (6) months 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, the concerned authority shall dispose of the appeal on its own merits and in accordance with law. No costs.

02.01.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
shk

To

1.The JCIT Appeals / JCIT (A)-4, Mumbai,
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Bangalore 560 500.

<u>MOHAMMED SHAFFIQ, J.</u>

shk

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