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W.P.No.44487 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44487 of 2025

M/s.Garment Mantra Lifestyle Limited,
Represented by its Managing Director
Prem Agarwal

... Petitioner

Vs.

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

2.The Income Tax Officer,
Ward - 1(2),
121, Adams Plaza,
Sixty Feet Road,
Tirupur - 641 602.

3.The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income-Tax Officer,
National Faceless Assessment Centre,



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W.P.No.44487 of 2025

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st Respondent to dispose of the Appeal filed against the Assessment Order under Section 143(3) read with Section 144B on 09.01.2023 having Acknowledgment No.915738220090123, granting an opportunity of Personal Hearing / Video Conferencing for the Assessment Year 2021-2022 within a period of two months.

For Petitioner : Mr.T.Banusekar

For Respondents : Mrs.M.Sheela
Senior Standing Counsel
Mr.H.Siddharth
Junior Standing Counsel

ORDER

Mrs.M.Sheela, learned Senior Standing Counsel and Mr.H.Siddharth, learned Junior Standing Counsel takes notice for the Respondents.



W.P.No.44487 of 2025

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2. Considering the limited nature of prayer sought for in this Writ Petition, this Writ Petition is being disposed of at the stage of admission itself without expressing any opinion on merits of the case by dispensing with the requirement of filing of counter affidavit by the Respondents.

3. Learned Senior Standing Counsel for the Respondents submits that the Petitioner's Appeal will be disposed on merits on its turn.

4. Recording the above submission, there shall be a direction to the 1st Respondent/Appellate Authority to dispose of the Petitioner's Appeal dated 09.01.2023 against the Assessment Order dated 15.12.2022 as expeditiously as possible, preferably, within a period of twelve (12) weeks from the date of receipt of a copy of this order.

5. Needless to state, the Petitioner shall be heard before final orders



W.P.No.44487 of 2025

are passed.

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6. This Writ Petition stands disposed of with the above observations.

No costs.

18.11.2025

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To:

1.The Commissioner of Income Tax (Appeals),



W.P.No.44487 of 2025

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New Delhi.

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W.P.No.44487 of 2025

C.SARAVANAN, J.

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W.P.No.44487 of 2025



WEB COPY



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