BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4627 of 2025

M/s.Ashoka Textiles,
Represented by its Partner,
No.281, Main Road, Vallioor,
Thirunelveli - 627 117.
PAN : AAIFA6887F ... Petitioner

-vs-

1.The Assistant Commissioner of Income Tax,
Circle-1, Tirunelveli,
Income Tax Department,
Tiruchendur Road,
Rahmath Nagar,
Tamil Nadu - 627 011.

2.The Principal Commissioner of Income Tax,
Madurai,
Income Tax Department,
CR Building, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

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

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the third respondent / First Appellate Authority to dispose off the pending appeal filed on 22.05.2024 in Acknowledgement No.230784790220524 relating to the Assessment Year 2019-2020, within a time frame to be fixed by this Court.

For Petitioner	:	Mr.A.S.Sriraman
For Respondents	:	Mr.J.Parekh Kumar Standing Counsel

ORDER

This Writ Petition has been filed seeking a direction to the third respondent / First Appellate Authority to dispose of the pending appeal relating to the Assessment Year 2019-2020, filed on 22.05.2024 in Acknowledgement No. 230784790220524.

2. With the consent of both sides, this Writ Petition is disposed of, at the admission stage itself.

3. The learned counsel for the petitioner submits that the petitioner filed an appeal on 22.05.2024 against the order of re-assessment under Section 246A of the Income Tax Act, 1961, before the third respondent and the same is pending without any progress. Meanwhile, the first respondent issued a communication dated 28.06.2024, initiating recovery proceedings despite the pending appeal. Therefore, the learned counsel seeks a direction to the third respondent to dispose of the pending appeal, within a specified time frame.

4. The learned Standing Counsel appearing for respondents submits that the third respondent will consider the appeal filed by the petitioner, on merits and pass appropriate orders in accordance with the law, within a time frame to be fixed by this Court.

5. Heard both sides.

6. Considering the above said submissions, there shall be a direction to the third respondent to consider the petitioner's appeal dated 22.05.2024, on its own merits and pass appropriate orders in accordance with law, after giving due opportunity to the petitioner, within a period of four months from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the third respondent to consider the same on its own merits.

7. With the above directions, the Writ Petition stands disposed of. There shall be no order as to costs.

21.02.2025

NCC : Yes / No
Index : Yes / No
smn2
To:-

1.The Assistant Commissioner of Income Tax,
Circle-1, Tirunelveli,
Income Tax Department,
Tiruchendur Road,
Rahmath Nagar,
Tamil Nadu - 627 011.

2.The Principal Commissioner of Income Tax,
Madurai,
Income Tax Department,
CR Building, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

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

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.4627 of 2025

21.02.2025