BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6946 of 2025

M/s. Rasheed Ali and Sons,
Represented by its Partner, R. Ansar Ali,
15, Main Road, Keeranur,
Pudukkottai - 622 502. ... Petitioner

-vs-

1.The Income Tax Officer,
Ward-1, Pudukkottai,
8663/2, Annavasal Road,
Chola Real Estate, Thitukkokaranam,
Pudukottai.

2.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 second respondent to hear and decide the appeal dated 31.05.2024 filed by the petitioner against the assessment order dated 28.12.2023 passed in respect of the Assessment Year 2019-2020.

For Petitioner	:	Mr.Hari Radhakrishnan
For Respondents	:	Mr.N.Dilip Kumar Senior Standing Counsel

ORDER

This Writ Petition has been filed seeking a direction to the second respondent to hear and decide the appeal dated 31.05.2024 filed by the petitioner against the assessment order dated 28.12.2023, passed in respect of the Assessment Year 2019-2020.

2. According to the petitioner, he is engaged in the retail trading of petrol and diesel and has been appointed as a non-exclusive dealer of M/s.Indian Oil Corporation Limited pursuant to a Memorandum of Agreement dated 26.06.2007. In this context, on 16.05.2024, the petitioner received a notice demanding tax dues for the Assessment Years 2014-2015 and 2019-2020, amounting to Rs.31,230/- under Section 143(1)(a) of the Income Tax Act, 1961, and Rs.8,31,30,150/- under Section 147 of the Income Tax Act, 1961. At that time, the petitioner became aware of the assessment order dated 28.12.2023, passed in respect of the Assessment Year 2019-2020. Subsequently, the petitioner received an order dated 15.05.2024 under Section 271-AAC(1) of the Income Tax Act, 1961, imposing a penalty of Rs.39,51,030/-. Challenging the assessment order and penalty, the petitioner filed appeal before the Commissioner of Income Tax

(Appeals) / second respondent herein on 31.05.2024. The said appeal is still pending without any progress. Hence, the present Writ Petition.

3. Heard both sides.

4. Considering the limited scope of the relief sought for by the petitioner, without going into the merits of the case, this Court hereby directs the second respondent to consider the appeal dated 31.05.2024 filed by the petitioner against the assessment order dated 28.12.2023, passed in respect of the Assessment Year 2019-2020, on 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.

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

NCC : Yes / No
Index : Yes / No
smn2

14.03.2025
(2/2)

To:-

1.The Income Tax Officer,
Ward-1, Pudukkottai,
8663/2, Annavasal Road,
Chola Real Estate, Thitukkokaranam,
Pudukottai.

2.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.6946 of 2025

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