



WEB COPY



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W.P.(MD)NO.29057 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.29057 of 2025 AND
W.M.P.(MD)Nos.22525 & 22527 of 2025

G.Sivakumar

... Petitioner

Vs.

1. The Commissioner (Appellate Authority),
Ministry of Finance Income Tax Department,
Office of the Income Tax Office,
Tiruchirappalli.

2. The Government of India,
Ministry of Finance Income Tax Department,
O/o. The Income Tax Office,
Ward 2(1),
Tiruchirappalli.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, to call for the records of the second respondent's impugned order in DIN & letter No:ITBA/COM/F/17/2025-26/1078554782(1) dated 16.07.2025 and quash the same as devoid of merits, consequently directing the first respondent to complete the proceedings of the appeal in Form No.35 Rule 45 of the Income Tax Rules in Acknowledgement No. 939669240190425 dated 19.04.2025 within the period stipulated by this Court.



For Petitioner : Mr.Haja Mohideen

For Respondents : Mr.N.Dilipkumar,
Standing counsel.

* * *

ORDER

Heard both sides.

2. The petitioner suffered an assessment order at the hands of the second respondent. Aggrieved by the same, he filed an appeal before the first respondent. The petitioner sought interim relief. It was granted by calling upon the petitioner to pay 20% of the demand. Challenging the said interim order, this writ petition has been filed.

3. The petitioner gives an undertaking that he will remit 10% of the demand within a period of four weeks from the date of receipt of a copy of this order. The order impugned in the writ petition will stand modified, if the petitioner pays 10% of the demand. On such payment, the first respondent shall also dispose of the appeal on merits and in accordance with law within a period of



six months, thereafter. If the writ petitioner fails to abide by the undertaking now given before this Court, the order passed by this Court in this writ petition will stand recalled automatically. This writ petition stands partly allowed. No costs. Consequently, connected miscellaneous petitions are closed.

15.10.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

1. The Commissioner (Appellate Authority),
Ministry of Finance Income Tax Department,
Office of the Income Tax Office,
Tiruchirappalli.
2. The Government of India,
Ministry of Finance Income Tax Department,
O/o. The Income Tax Office,
Ward 2(1),
Tiruchirappalli.



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G.R.SWAMINATHAN,J.

PMU

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