



W.P.(MD) No.35405 to 35407 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35405 to 35407 of 2025

and

W.M.P.(MD).Nos.28094, 28099, 28108, 28109, 28101, 28102 & 28105
of 2025

W.P.(MD).No.35405 of 2025

New Lakshmi Jewellery,
represented by its Managing Partner,
3, Chinnakadai Street,
Trichy-620 002.

PAN : AADFN5890L

... Petitioner

Vs

1. The Principal Commissioner of Police,
Central, Chennai-2,
Income Tax Department,
No.46, (Old No.108),
Mahatma Gandhi Road,
Chennai-600 034.
2. The Deputy Commissioner of Police,
Central Circle-1, Trichy,
No.44, Williams Road, Cantonment,
Tiruchirappalli-620 002.



W.P.(MD) No.35405 to 35407 of 2025

3. The Joint Commissioner of Income Tax,
Central Range, Madurai,
Additional Office Building,
Meenambalpuram,
Madurai-625 002.

4. The Commissioner of Income Tax (Appeals)-19,
Chennai,
Income Tax Department,
121, Nungambkkam High Road,
Chennai 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the file of the first respondent to quash the impugned order dated 15.10.2025 passed for the Assessment Years 2016-2017 to 2021-22 in DIN and Letter No.ITBA / COM / F /17 / 2025-26 / 1081797976 (1) and further, consequently to direct the fourth respondent / First Appellate Authority to complete the appellate proceedings within a time frame to be fixed by this Court in relation to the pending appeals.

W.P.(MD).No.35406 of 2025

PEM Diamonds Private Limited,
Represented by its Managing Director,
3, Chinnakadai Street,
Malaivasal,
Trichy-620 002.

PAN : AAFCP8104N

... Petitioner



W.P.(MD) No.35405 to 35407 of 2025

WEB COPY

Vs

1. The Principal Commissioner of Police,
Central, Chennai-2,
Income Tax Department,
No.46, Old No.108,
Mahatma Gandhi Road,
Chennai-600 034.
2. The Deputy Commissioner of Police,
Central Circle-2, Trichy,
No.44, Williams Road, Cantonment,
Tiruchirappalli-620 002.
3. The Joint Commissioner of Income Tax,
Central Range, Madurai,
Additional Office Building,
Meenambalpuram,
Madurai-625 002.
4. The Commissioner of Income Tax (Appeals)-19,
Chennai,
Income Tax Department,
121, Nungambkkam High Road,
Chennai 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the file of the first respondent to quash the impugned order dated 09.10.2025 passed for the Assessment Years 2017-2018 to 2021-22 in DIN and Letter No.ITBA/COM/F/17/2025-26/1081606276(1) and further, consequently to direct the fourth respondent / First Appellate Authority to complete the appellate proceedings within a time frame to be fixed by this Court in relation to the pending appeals.



W.P.(MD) No.35405 to 35407 of 2025

W.P.(MD).No.35407 of 2025

Saudha Thanga Maaligai,
Represented by its partner,
88, Thirunallar Road,
Karaikal, Puduchery.
PAN : AATFS1333H

... Petitioner

Vs

1. The Principal Commissioner of Police,
Central, Chennai-2,
Income Tax Department,
No.46, Old No.108,
Mahatma Gandhi Road,
Chennai-600 034.
2. The Deputy Commissioner of Police,
Central Circle-1, Trichy,
No.44, Williams Road, Cantonment,
Tiruchirappalli-620 002.
3. The Joint Commissioner of Income Tax,
Central Range, Madurai,
Additional Office Building,
Meenambalpuram,
Madurai-625 002.
4. The Commissioner of Income Tax (Appeals)-19,
Chennai,
Income Tax Department,
121, Nungambkkam High Road,
Chennai 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the file of the first respondent to quash the



W.P.(MD) No.35405 to 35407 of 2025

impugned order dated 23.10.2025 passed for the Assessment Years 2016-2017 to 2021-22 in DIN and Letter No.ITBA/COM/F/17/2025-26/1081958843 (1) and further, consequently to direct the fourth respondent / First Appellate Authority to complete the appellate proceedings within a time frame to be fixed by this Court in relation to the pending appeals.

In all writ petitions

For Petitioners : Mr.S.Sridhar

For Respondents : Mr.N.Dilip Kumar

COMMON ORDER

These Writ Petitions have been filed seeking to quash the impugned orders of the first respondent dated 15.10.2025, 09.10.2025 and 23.10.2025 respectively, passed for the Assessment Years 2016-2017 to 2021-22 in DIN and Letter No.ITBA / COM / F /17 / 2025-26 / 1081797976 (1), for the Assessment Years 2017-2018 to 2021-22 in DIN and Letter No.ITBA/COM/F/17/2025-26/1081606276(1) and for the Assessment Years 2016-2017 to 2021-22 in DIN and Letter No.ITBA/COM/F/17/2025-26/1081958843 (1) and further, consequently to direct the fourth respondent / First Appellate Authority to complete the appellate proceedings within a time frame to be fixed by this Court in relation to the pending appeals.



W.P.(MD) No.35405 to 35407 of 2025

2. Mr.N.Dilip Kumar, learned Standing Counsel takes notice for the respondents.

3. By consent of both parties, these writ petitions are taken up for final disposal at the admission stage itself.

4. Though the writ petitions were initially filed seeking the above reliefs to a larger extent, when the matters were taken up for hearing, the learned counsel appearing for the petitioners restricted the prayer. It is submitted that the appeals are pending before the appellate authority and that conditional orders directing payment of 20% of the disputed tax have been passed. In view of the financial constraints faced by the petitioners, a direction is sought for early disposal of the appeals.

5. The learned Standing Counsel appearing for the respondents submitted that the appeals filed by the petitioners would be considered on merits and disposed of within the time frame to be fixed by this Court.

6. In view of the submissions made by the learned counsel for the petitioners as well as the learned Standing Counsel for the respondents,



W.P.(MD) No.35405 to 35407 of 2025

and without expressing any opinion on the merits of the contentions raised in these writ petitions, this Court is of the view that it would suffice to direct the fourth respondent to consider and dispose of the petitioners' appeals in a time-bound manner.

7. Accordingly, these writ petitions are disposed of with a direction to the fourth respondent to consider and dispose of the appeals filed by the petitioners as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

11.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG



WEB COPY



W.P.(MD) No.35405 to 35407 of 2025

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)Nos.35405 to 35407 of 2025

11.12.2025