



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.13432 of 2026

and

W.M.P.No.14651 of 2026

The Indian Officers Association
Represented by its General Secretary
Dr R Murthy,
Office at New Number 69,
Old Number 35, Thiru.Vi.Ka. High Road,
Royapettah, Chennai - 600014.

..Petitioner

Vs

1. The Commissioner of Income Tax (APPEAL -17)
Ayyakar Bhavan,
No.121, Mahatma Gandhi Road,
Chennai – 600 034.
2. The Commissioner of Income Tax,
National Faceless Appeal Centre, C-Block, 4th Floor,
Civic Center, Minto Road, New Delhi – 110 002.
3. The Joint commissioner of Income Tax (Exemptions)
Ayyakar Bhavan,
No.121, Mahatma Gandhi Road,
Chennai - 600 034.
4. The Income Tax Officer (Exemptions)
Ayyakar Bhavan,
Ward-1, Chennai,
No.121, Mahatma Gandhi Road,
Chennai – 600 034.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorarified Mandamus, directing the second respondent



herein to dispose of the appeal filed by the petitioner Association for the Assessment. year 2016-2017 in Acknowledgment No. 424767891220219 on 22.02.2019 in accordance with the law in the light of the judgment of this Court in T.C.A 205 of 2016 dated 18.08.2021 within the time limit that may be fixed by this Court and pass such further or other orders as this Court may deem fit and proper in the facts and circumstances of this case.

For Petitioner : Mr.N.R.S.Ganesan

For Respondents : Ms.Anu Ganesan,
Junior Standing Counsel.

ORDER

Ms.Anu Ganesan, learned Junior Standing Counsel, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Junior Standing Counsel for the respondents.

3. The petitioner has filed this Writ Petition seeking a direction to the second respondent to dispose of the appeal dated 22.02.2019, filed against the Assessment Order dated 30.12.2018 pertaining to the assessment year 2016-17.

4. It appears that the fourth respondent had earlier passed the aforementioned assessment order. Aggrieved by the same, the petitioner



preferred an appeal before the first respondent on 22.02.2019. During the interregnum, the appellate proceedings were transferred from the first appellate authority to the Faceless Appellate Authority, namely the second respondent herein.

5. Considering the facts and circumstances of the case, and without going into the merits of the matter, this Court is inclined to direct the second respondent to take up the appeal filed by the petitioner dated 22.02.2019 and dispose of the same on merits and in accordance with law, as expeditiously as possible, and in any event, within a period of six months from the date of receipt of a copy of this order.

6. With the above direction, this Writ Petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

09.04.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
kmm



To

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C.SARAVANAN, J.

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