

Madras HC directs to dispose pending appeal under Faceless Assessment within 12 weeks

Madras HC ruling

I. P. Yesudoss Vs Ministry of Finance

Madras High Court

Appeal Number : W.P. No. 13544 of 2020

Date of Judgement/Order : 17/04/2021

1. The petitioner, appearing in person, seeks a mandamus directing the respondents particularly the 5th respondent being the Income Tax Officer, not to act in excess of his jurisdiction pending disposal of statutory proceedings in violation of the principles of natural justice.

2. The long and short of the matter appears to be that the petitioner had suffered an order of assessment in respect of Assessment Year 2011-12 dated 26.03.2014, as against which, a statutory appeal has been filed before the Commissioner of Income Tax (Appeals) XII, Chennai on 28.04.2014. This appeal is admittedly pending. Certain measures for recovery were taken, pending disposal of appeal, aggrieved with which the petitioner is before this Court seeking relief as aforesaid.

3. Learned senior standing counsel on instructions, would confirm that appeal will be taken up for consideration and disposal in line with the Faceless Appeal Scheme, 2020, (Notification No.76 of 2020 Income Tax, dated 25.09.2020). Thus there is a direction to the Commissioner of Income Tax (Appeals) who is arrayed as R4 to hear the petitioner and dispose the appeal within a period of twelve (12) weeks from today. The petitioner is to be issued notice informing him of the date of hearing of the matter and is also granted liberty to circulate such additional documents or evidences as he may rely upon in support of the grounds of appeal raised by him.

4. This writ petition is disposed in the aforesaid terms. Connected Miscellaneous Petition is closed. No costs.