

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2021

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

**W.P. No.13544 of 2020**

**and**

**WMP. No.16789 of 2020**

Mr.I.P.Yesudoss

.... Petitioner

Vs.

- 1.The Ministry of Finance  
Rep. by its Chief Secretary,  
Department of Revenue,  
Room No.46, North Block,  
New Delhi - 110 001.
- 2.The Principal Chief Commissioner of  
Income Tax - PR CCIT (TN),  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.
- 3.The Chief Commissioners of Income tax - CCIT (3),  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.
- 4.The Commissioner of Income Tax (Appeals),  
No.12, Chennai Main Building,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.
- 5.The Income Tax Officer,  
Non-Corp Ward 10 (5),  
Room No.615, 6th Flor,  
Chennai - Wanaparthy Block,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.

.... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to Writ of **Mandamus** to direct the respondents specifically the 5<sup>th</sup> respondent not to act in excess of its jurisdiction pending disposal of the statutory proceedings in violation of the principles of natural justice by seeking claims towards the AY 2011-12, 2012-13 and 2013-14 towards the frozen, seized money by way of judicial proceedings, considering the representation dated 10.09.2020.

For Petitioner : Mr.I.P.Yesudoss Party in Person  
For Respondents : Mrs.Hema Muralikrishnan,  
Senior Standing Counsel

**ORDER**

The petitioner, appearing in person, seeks a mandamus directing the respondents particularly the 5<sup>th</sup> 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 infirming 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.

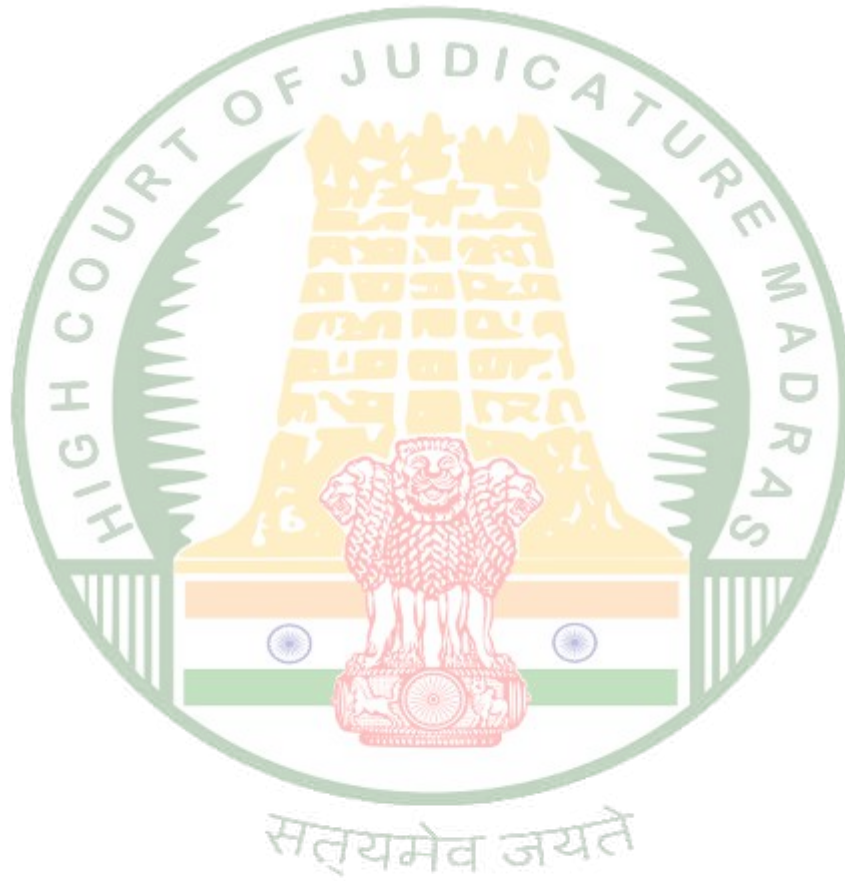
17.04.2021

rkp  
Index: Yes/No  
Speaking order/Non speaking order

To

1. The Ministry of Finance  
Rep. by its Chief Secretary,  
Department of Revenue,  
Room No.46, North Block,  
New Delhi - 110 001.

3/5



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**Dr.ANITA SUMANTH, J.**

rkp

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