



WP NO. 14192 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **22-04-2025**

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP NO. 14192 of 2025

AND

WMP NO. 15947 OF 2025

Sree Balaji Developers
Represented By Its Managing Partner Mr .P. Ravindra, 14/1., South
West Boag Road, T. Nagar, Chennai-600017

Petitioner(s)

Vs

Commissioner Of Income Tax (appeals)
National Faceless Appeal Centre, Delhi and 3 Others

Respondent(s)

For Petitioner(s):

Suhrith Parthasarathy

For Respondent(s):

Mr.D.Prabhu Mukunth Arunkumar, Jr.St.counsel

ORDER

Mr.D.Prabhu Mukunth Arunkumar, Junior Standing counsel takes notice on behalf of the respondent.

2. The learned counsel for the petitioner would submit that in this case, the 1st respondent-Commissioner of Income Tax (Appeals) has passed impugned order dated 24.03.2025, whereby a portion of the assessment order dated 23.03.2022 was set aside and the same was remanded back to the Assessing Officer. In this regard, he would contend that as per the provisions of IT Act, the Appellate Authority is not empowered to remand back the matter to the Assessing Officer and in such case, it is clear that the



1st respondent has exceeded his jurisdiction while passing the impugned order, v
is liable to be set aside. Therefore, he prays for an order of interim stay.

3. Considering the submissions made by the learned counsel for the petitioner, this
Court is *prima facie* satisfied and is inclined to grant an order of interim stay.

Accordingly, there shall be interim stay till the next date of hearing.

4. Post this matter on 18.06.2025.

22-04-2025

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To

1. Commissioner Of Income Tax (appeals)
National Faceless Appeal Centre, Delhi

2. Additional Joint Deputy Assistant Commissioner of Income Tax
National Faceless Assessment Centre Delhi

3. Income Tax Officer
Non-Corporate Ward 1 5 Chennai

4. The Sub Registrar
Neelankarai Sub-Registrar Office 2 92, SH 49, Kazura Garden, East Coast Road,
Neelankarai