

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2018

CORAM

THE HONOURABLE Mr. JUSTICE R.MAHADEVAN

W.P. No. 2688 of 2010

and

M.P. No.1 of 2010

M/s.Futura Polyesters Limited,
Rep. by its Joint Executive President,
Shri.R.Ramesh Babu ...Petitioner

Vs.

1. The Chief Commissioner of Income Tax,
121, Mahatma Gandhi Road,
Chennai-600 034.
2. The Commissioner of Income Tax, Chennai-I,
121, Mahatma Gandhi Road,
Chennai-600 034.
3. The Deputy Commissioner of Income Tax,
Company Circle-II(1),
121, Mahatma Gandhi Road,
Chennai-600 034. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records of the 3rd respondent in impugned order in PAN No.AABCF5802G dated 31.12.2009 for the assessment year 2002-03 and quash the same.

For Petitioner : M/s.Subbaraya Aiyar

For Respondents : M/s.Hema Murali Krishnan

O R D E R

Challenging the assessment order dated 31.12.2009 passed by the third respondent, for the year 2002-03, the petitioner has come up with this writ petition.

2.Though the petitioner raised very many grounds to quash the impugned assessment order, the learned counsel for the petitioner fairly submitted that it would suffice, if the petitioner is granted liberty to file an appeal under Section 246A of the Income Tax Act, before the Appellate Authority, for which, the learned counsel appearing for the respondents has no serious objection.

3.Considering the facts and circumstances of the case and having regard to the submissions made by the learned counsel on either side, this Court disposes of this writ petition, granting liberty to the petitioner to approach the appellate authority and file an appeal as against the order impugned herein, within a period of four weeks from the date of receipt of a copy of this order. On such approach, the appellate authority shall entertain the same, without raising any issue, with regard to limitation. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Chief Commissioner of Income Tax,
121, Mahatma Gandhi Road,
Chennai-600 034.
2. The Commissioner of Income Tax, Chennai-I,
121, Mahatma Gandhi Road,
Chennai-600 034.
3. The Deputy Commissioner of Income Tax,
Company Circle-II(1),
121, Mahatma Gandhi Road,
Chennai-600 034.

+1 cc to Mrs.Hema Muralidharan, Advocate, S.R.No.89044

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PA(CO)
SSM(15/02/2019)