IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37894 of 2015
and M.P.No.1 of 2015

A.Chandrasekaran ... Petitioner

Vs.

The Income Tax Officer-Ward-1(1),
Tirupur Range,
121, 60 Feet Road,
Tirupur-641 602. ... Respondent

Prayer: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorari, calling for the records on the files of the respondent in PAN/GIR.No.AERPC 1709 H dated 31.03.2015 and quash the same.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.A.N.R.Jayaprathap
Standing Counsel

O R D E R

This petition is filed to call for the records on the file of the respondent in PAN/GIR.No.AERPC 1709 H dated 31.03.2015 and quash the same.

2. The petitioner has filed the present writ petition against the impugned order dated 31.03.2015 on the ground that the notice invoking Section 148 of the Income Tax Act, 1961, was not served on petitioner. After going through the impugned order passed by the respondent, it is noticed that Mr.G.S.Selvan appeared on behalf of the petitioner and filed his authorisation. Therefore, the contention of the petitioner that the notice under Section 148 of the Income Tax Act, 1961 was not served on petitioner cannot be countenanced. Further as per Section 292BB of Income Tax Act, 1961, it shall be deemed that any notice under any provision of this Act, which is required to be served upon the assessee, has been duly served upon the assessee in time in accordance with the provisions of this Act

and such assessee shall be precluded from taking any objection in any proceeding or inquiry under this Act. Notice to an authorised representatives of an assessee is a notice to the assessee.

3.In any event, the petitioner has an alternative remedy to file an appeal before the Appellate Commissioner under Section 246 of Income Tax Act, 1961 against the impugned order. Hence, without going into the merits of the case, this writ petition is disposed by giving liberty to the petitioner to file an appeal under Section 246 of the Income Tax Act, 1961, within 30 days from the date of receipt of a copy of this order and the Appellate Commissioner is directed to dispose the appeal in accordance with law within a period of three months thereafter.

4. Registry is directed to return the original impugned order to the learned counsel for the petitioner.

5. Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

// True Copy//

Sub Assistant Registrar

rst

To
The Income Tax Officer-Wood-1(1),
Tiruppur Range, 121, 60 Feet Road,
Tirppur 641 602.

Copy to: The Section Officer,
E.R. Section, High Court, Madras.

+1CC to Mr.R.Seniappan, Advocate, SR.103226.

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