IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.33157 of 2019
and
W.M.P.No.33591 of 2019

Mrs.Narasimman Padmavathy
No.353, Road Street
Avaniyapuram Village and Post
Chetpet Taluk,
Thiruvannamalai District - 604 504. ... Petitioner

vs.

The Income Tax Officer
Ward-2
Tiruvannamalai. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari, calling for the records pertaining to the order in assessment order No.ITBA/AST/S/144/2019-20/1018695593(1) dated 09.10.2019 passed by the respondent and quash the same.

For Petitioner : Mr.T.N.Rajagopalan

For Respondent : Mr.A.P.Srinivas
standing counsel

O R D E R

Mr.A.P.Srinivas, learned standing counsel takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of assessment dated 09.10.2019 passed under Section 144 of the Income Tax Act, 1961, relevant to the assessment year 2017-2018.

3. Admittedly, as against the said order, a statutory appellate remedy is available to the petitioner by filing regular appeal before the concerned Appellate Authority. It is well settled that in fiscal matters, the writ petition cannot be filed straightaway challenging the order of assessment without exhausting the statutory appellate remedy provided under the relevant Statute.

4. Though the learned counsel for the petitioner sought to contend that the impugned order was passed by treating the Assessee ex-parte, perusal of the order in full would show that the Assessee's submission made on 13.08.2019 was considered by the Assessing Officer in detail. Therefore, if the petitioner is aggrieved against the assessment order, she has to challenge the same before the next fact finding authority viz., the Appellate Authority.

5. Accordingly, without expressing any view on the merits of the matter, this Writ Petition is disposed of, only by granting liberty to the petitioner file such an appeal before the concerned Appellate Authority, within a period of three weeks from the date of receipt of a copy of this order. On receipt of such appeal, the concerned Appellate Authority shall consider the same and pass orders on merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

mk

To

The Income Tax Officer,
Ward-2,
Tiruvannamalai.

+1cc to Mr.A.P.Srinivas, Advocate Sr.98725
+1cc to Mr.T.N.Rajagopalan, Advocate Sr.99010

W.P.No.33157 of 2019

srg 13/12/2019