IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

WP.No.306 of 2020
and WMP.No.350 of 2020

Banugopal Rajalakshmi .. Petitioner

Vs.

The Income Tax Officer,
Non Corporate Ward 22(5)
No.7, Ramakrishna Street,
West Tambaram,
Chennai - 600 045. .. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the entire records relating to the Assessment Order passed by the respondent in PAN: AFOPR7729C dated 12.12.2019 for the assessment year 2012-2013 and quash the same and consequently direct the respondent to withdraw the notice issued under Section 156 of the IT Act dated 12.12.2019 and notice under Section 274 r/w section 271 [Penalty notice u/s. 271(1)(C)] of the IT Act dated 12.12.2019.

For Petitioner : Mr.C.Munusamy

For Respondent : Mrs.Hema Muralikrishnan
Senior Standing Counsel

O R D E R

By consent of Mr.C.Munusamy, learned counsel for the petitioner and Mrs.Hema Muralikrishnan, learned Senior Standing Counsel for the respondent, this writ petition is disposed at the stage of admission itself.

2.The petitioner challenges an order of assessment for re-assessment year 2012-2013 passed in terms of the provisions of the Income Tax Act, 1961, ('Act') dated 12.12.2019.

3.There is no merit in this writ petition since no legal infirmity liable to be interfered with in terms of Article 226 of the Constitution of India, has been made out vis-a-vis the impugned order.

4.Thus, this writ petition is dismissed and the petitioner permitted to file an appeal within a period of four weeks from today before the Commissioner of Income Tax (Appeals). It is made clear that all contentions are kept open to be agitated by the petitioner in appeal. Such appeal, if filed within the time frame stipulated above shall be taken on file by the office of the Commissioner of Income Tax (Appeals) without reference to limitation and disposed on merits and in accordance with law, after hearing the petitioner.

5. Since, the petitioner, a lady, is stated to have been unaware both of the provisions of the Act and the procedures prescribed thereunder for the conduct of proceedings for re-assessment, there shall be an order of stay of recovery for a period of four weeks (4) from today. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

vs

To

1.The Income Tax Officer,
Non Corporate Ward 22(5)
No.7, Ramakrishna Street,
West Tambaram, Chennai – 600 045.

2. The Section Officer,
ER Section, High Court, Madras.

+1cc to Mr.C.Munusamy, Advocate SR.No.2383

+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.2441

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GMR(CO)
GMY(13/01/2020)