

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 26.02.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.4796 of 2020

and

WMP. Nos.5667, 5669 & 5672 of 2020

Matriex Shelters India Private Limited
Represented by its Managing Director,
L.Kumaravel

...Petitioner

Vs

Income Tax Officer,
Office of the Income Tax Officer,
Corporate Ward 2,
Main Building,
63, Race Course Road,
Coimbatore 641 018.

...Respondent

Prayer : PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari, calling for the records relating to the order passed by the respondent dated 25.12.2019 in DIN & Letter No:ITBA/AST/S/144/2019-20/1023081472(1) for the Assessment Year 2017-2018 and its consequential show cause notice dated 28.01.2020 in DIN & Letter No:ITBA/COM/F/17/2019-20/1024350762(1) and quash the same.

For Petitioner : Mr.Sathish Parasaran,
Senior Counsel for

Mr.J.Ravindran

For Respondent : Mr.A.P.Srinivas,
Senior Standing Counsel

O R D E R

Heard Mr.Sathish Parasaran, learned Senior Counsel for Mr.J.Ravindran, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel, who accepts notice on behalf of the revenue.

2. After detailed hearing, I am of the considered view that there is no justification for this Court to interfere with the impugned order in terms of Article 226 of the Constitution of India.

3. This Writ Petition is thus dismissed. The petitioner is granted liberty to file a statutory appeal before the Commissioner of Income Tax (Appeals). Such appeal, if filed, within a period of two (2) weeks from today, shall be taken on file by the Office of the first Appellate Authority without reference to limitation, heard and disposed in accordance with law.

4. It is made clear that all issues, both regarding jurisdiction as well as merits, are left open to be agitated in the appeal.

5. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

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To

Income Tax Officer,
Office of the Income Tax Officer,
Corporate Ward 2,
Main Building,
63, Race Course Road,
Coimbatore 641 018.

+1cc to Mr.J.Ravindran, Advocate SR.No.17139

+1cc to Mr.A.P.Srinivas, Advocate SR.No.16811

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NR(CO)

GMV (28/07/2020)