BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **05.03.2020**

CORAM :
THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN
W.P(MD) Nos. 4666, 4668 & 4670 of 2020
and WMP (MD) Nos. 4033, 4034 & 4037 of 2020

W.P.(MD) No. 4666 of 2020

K. Selvi ... Petitioner

Vs.

1. The Deputy Commissioner of Income Tax,
Office of the Assistant Commissioner of Income Tax,
Circle – I, Virudhunagar.

2. Union of India, Ministry of Finance,
Represented by Revenue Secretary,
North Block, New Delhi. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a **Writ of Certiorari** calling for the records relating to the impugned Assessment Order passed by the 1st respondent, dated 30.12.2019 under Section 143(3) r/w Section 147 of the Act for the Assessment Year 2017-18 and quash the same.

W.P.(MD) No.4668 of 2020

A.K. Rajpriam ... Petitioner

Vs.

1. Deputy Commissioner of Income Tax,
Office of the Deputy Commissioner of the Income Tax,
Circle, Virudhunagar.

2. Union of India, Ministry of Finance,
Represented by Revenue Secretary,
North Block, New Delhi. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a **Writ of Certiorari** calling for the records relating to the impugned Assessment Order passed by the 1st respondent under Section 144 r.w.s. 147 of the Act, dated 30.12.2019 for the A.Y. 2017-18 and quash the same.

W.P.(MD) No.4670 of 2020

Asaikani Nadar Kamaraj ... Petitioner

Vs.

1. Assistant Commissioner of Income Tax,
Circle – I, Virudhunagar.

2. Union of India,
Ministry of Finance,
Represented by Revenue Secretary,
North Block, New Delhi. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a **Writ of Certiorari** calling for the records relating to the impugned Assessment Order passed by the 1st respondent under Section 144 of the Act, dated 30.12.2019 in ITBA/AST/S/144/2019-20/1023495773(1) for the AY-2017-18 and quash the same.

In all Writ Petitions:

For Petitioner: Mr.A.R.C. Sundaresan,
Senior Counsel for
M/s.Lakshmi Kumaran @ Sridharan
Attorneys

For R-1 : Mrs.S. Srimathy
Standing Counsel for R-1

For R-2 : Mr.P.Murugesan,
Central Government Standing Counsel

ORDER

Writ Petition (MD) No. 4666 of 2020 has been filed to quash the impugned Assessment Order, dated 30.12.2019 passed by the first respondent, under Section 143(3) r/w Section 147 of the Act for the Assessment Year 2017-18.

Writ Petition(MD) No.4668 of 2020 has been filed to quash the impugned Assessment Order, dated 30.12.2019 passed by the first respondent, under Section 144 r.w.s. 147 of the Act for the A.Y. 2017-18 and quash the same.

Writ Petition(MD) No.4670 of 2020 has been filed to quash the impugned Assessment Order, dated 31.12.2019 passed by the first respondent, under Section 144 of the Act, in ITBA/AST/S/144/2019-20/1023495773(1) for the AY-2017-18.

2. Heard the learned Senior Counsel appearing for the petitioners.

3. In the impugned order, it is very clearly stated that an appellate remedy is available. This Court would not be the proper authority to examine the Assessment Order and its implications. It is only in the interest of the petitioner that a regular appeal is filed.

4. The learned Senior Counsel appearing for the petitioners stated that the time for filing appeal has expired. However, the petitioners may file a regular appeal before the Appellate authority and if the appeal is filed, on or before 17.03.2020, then the Appellate authority may take the appeal on record without insisting on an application seeking condonation of delay. If the appeal is filed after 17.03.2020 necessary explanation will have to be given by the petitioners for not filing the appeal, within the time

stipulated from the date of the Assessment order. If the said appeal is filed, it may be examined by the Appellate authority and the petitioner is permitted to contend before the Appellate authority all stands taken in this Writ Petition.

5. With the above observations, these Writ Petitions stand disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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To

1. THE SECRETARY TO GOVT. OF INDIA,
   REVENUE DEPARTMENT,MINISTRY OF FINANCE,
   NORTH BLOCK, NEW DELHI

2. THE DEPUTY COMMISSIONER OF INCOME TAX,
   O/O. THE ASST. COMMISSIONER OF INCOME TAX,
   CIRCLE-I, VIRUDHUNAGAR

3. DEPUTY COMMISSIONER OF INCOME TAX,
   O/O.THE DEPUTY COMMISSIONER OF THE INCOME TAX
   CIRCLE,VIRUDHUNAGAR.

4. THE ASSISTANT COMMISSIONER OF INCOME TAX -I,
   VIRUDHUNAGAR

+1 CC to M/s.P.MURUGESAN, Advocate (SR-10147[F] dated 05/03/2020)
+3 CC to M/s.S.SRIMATHY, Advocate (SR-10226 to 10228)
+3 CC to M/s.LAKSHMI KUMARAN, Advocate (SR-10606[F]

Common Order in
W.P(MD) Nos. 4666, 4668
& 4670 of 2020
05.03.2020

SMA/12/03/2020/3P/12C