



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :29.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.11506 of 2013
and
M.P.Nos.1, 2 and 3 of 2013

Mr.S.Arunkumar

...Petitioner

Vs

The Income Tax Officer,
Business Ward VI (1)
Room No.204, New Block, 2nd Floor,
121, Uthamar Gandhi Salai,
Chennai - 600 034.

... Respondent

Prayer : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records of the respondent contained in its impugned order dated 28.03.2013 adding an amount of Rs.49,32,135/- to the petitioner's returned income, and quash the same as illegal and arbitrary.

For Petitioner : M/s.Amritha Sathiajith
For Mr.Suhrith Parthasarathy

For Respondent : Mr.A.P.Srinivas
Senior Standing counsel
For Income Tax

ORDER

The order assessment dated 28.03.2013 passed under Section 143(3) of the Income Tax Act, 1961 is under challenge in the present writ petition.

2. The learned counsel for the petitioner, on instructions, made a submission that the petitioner has approached the Income Tax Department by submitting an application under Vivad Se Vishwas Scheme and the said application is pending for consideration.



3. Even otherwise also, the order under challenge is an original assessment order, which is appealable under the provisions of the Income Tax Act. Thus, the petitioner has to pursue the application filed under the above said scheme or prefer an appeal, challenging the assessment order.

4. However, the merits raised in the present writ petition deserves no further adjudication as the petitioner has not exhausted the Appellate remedy and during the pendency of the writ petition, the petitioner filed an application under the Vivad Se Vishwas Scheme. This being the factum, the petitioner is at liberty to workout the remedy in the manner known to law.

5. With this liberty, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

Kak

To

The Income Tax Officer,
Business Ward VI (1)
Room No.204, New Block, 2nd Floor,
121, Uthamar Gandhi Salai,
Chennai - 600 034.

+1cc to Mr.Suhrith Parthasarathy, Advocate Sr.36467

W.P.No.11506 of 2013

pmk[co]
srg 18/08/2021