



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3577 of 2020
and
W.M.P.No.4201 of 2020

(Through Video Conferencing)

Raghunathan Padmavathi ... Petitioner

Vs

The Income Tax Officer,
Ward-I(1), Salem. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent in Order No.ITBA/AST/S/144/2019-2020/1018300288(1) dated 27.09.2019 and quash the same.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

2. The petitioner has challenged the impugned Assessment Order dated 27.09.2019 on 11.02.2020. The petitioner has an alternate remedy which is more efficacious before the Commissioner of Income Tax (Appeals) under Section 246A of the Income Tax Act, 1961.

3. Since the limitation for filing an appeal would have already expired, the petitioner is given liberty to file an appeal before the Appellate Commissioner within a period of



thirty days from the date of receipt of a copy of this order. If such an appeal is filed within such time, the Appellate Commissioner shall dispose the same on merits.

4. Liberty is also given to the petitioner to file appropriate application under Section 220 of the Income Tax Act, 1961 before the respondents for staying of the recovery proceedings.

5. The respondent is directed to issue appropriate instructions to the Administrator of the Web Portal to facilitate the petitioner to file an appeal within a period of thirty days from the date of receipt of a copy of this order.

6. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

arb

To

The Income Tax Officer,
Ward-I(1), Salem.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.67150

W.P.No.3577 of 2020
and
W.M.P.No.4201 of 2020

PM(CO)
SU(03/01/2022)