

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17-04-2021
CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.3034 of 2012
And
MP No.1 of 2012

Sri R.Kondal Rao

..Petitioner

vs.

1.Income Tax Settlement Commission,
Additional Branch,
640, Anna Salai,
Nandanam-600 035.

2.Commissioner of Income Tax (Central),
7th Floor, Aayakar Bhavan,
Basheer Bhag,
Hyderabad.

3.Assistant Commissioner of Income Tax,
Central Circle-1,
Hyderabad.

..Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the petitioner on the file of the first respondent herein S.A.No.AP/HD/51/2011-12/8/IT and quash the order dated 28.09.2011 and consequently direct the first respondent to treat the application filed by the petitioner as valid and allow to be further proceeded with as per Section 245D(2C) of the Income Tax Act, 1961.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.A.P.Srinivas,

Senior Standing Counsel for
Income Tax.

O R D E R

Learned counsel for the petitioner fairly made a submission that the writ petition is filed before the wrong Forum. The issue has been decided in the case of Malabar Industrial Co. Ltd vs. Commissioner Income Tax [(2000) 2 SCC 718].

2. As per the abovesaid judgement, the petitioner has to approach the High Court of Telangana for adjudication of the issues as the jurisdiction of the Assessing Officer is falling within the jurisdiction of High Court of Telangana.

3. In view of the above said submission of learned counsel for the petitioner, the writ petition stands disposed of with liberty to the petitioner to approach the jurisdictional High Court, within a period of Four weeks from the date of receipt of a copy of this Order.

4. Accordingly, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Svn

To

1. Income Tax Settlement Commission,
Additional Branch,
640, Anna Salai,
Nandanam-600 035.

2. Commissioner of Income Tax (Central),
7th Floor, Aayakar Bhavan,
Basheer Bhag,
Hyderabad.

3. Assistant Commissioner of Income Tax,
Central Circle-1,
Hyderabad.

Copy to

The Section Officer
ER Section
High Court, Madras 104.

WP No.3034 of 2012

RSV(CO)
SP(14/06/2021)