

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.5490 of 2012
and M.P.No.1 of 2012

Mr.C.Nedumudikilli

.. Petitioner

-vs-

1.The Commissioner of Income Tax,
Central Circle 1,
46, Nungambakkam High Road,
Chennai-600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle IV(1),
46, Nungambakkam High Road,
Chennai-600 034.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the first respondent in his file C.No.1511/3/C-1/2010-11 for the assessment year 2004-05 and quash the impugned order dated 30.03.2011 under Section 264 of the Income Tax Act, 1961 and consequently direct the first respondent to cancel the penalty levied under Section 271(1)(c) of the Act.

For Petitioner : Mr.R.Kumar

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

ORDER

The learned counsel appearing on behalf of the writ petitioner made a submission that the original assessment order was passed on 29.12.2008. Against the said assessment order, the petitioner filed a revision petition before the appellate authority on 26.06.2009. The said revision petition was disposed of in proceedings dated 30.03.2011, which is under challenge in the present writ petition.

2.The order dated 30.03.2011 is levy of penalty against the petitioner. However, the petitioner made a submission stating that subsequently another assessment order was passed in

proceedings dated 25.12.2019. Challenging the said assessment order, the petitioner has filed appeal, which is pending.

3.Under these circumstances, the learned counsel for the petitioner made a submission that it is suffice if liberty is granted to the petitioner to raise all the grounds raised in this writ petition before the competent authority.

4.Thus, there is no need to undertake any further adjudication in respect of the grounds raised in the present writ petition. Accordingly, the petitioner is at liberty to raise all the grounds raised in this writ petition before the competent authority in an appropriate proceedings.

5.With the above liberty, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Commissioner of Income Tax,
Central Circle 1,
46, Nungambakkam High Road,
Chennai-600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle IV(1),
46, Nungambakkam High Road,
Chennai-600 034.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No. 25399

AK II(CO)
GN(07/07/2021)

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