

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.16511 of 2020 &
WMP. Nos.20484 & 20486 of 2020

M/s.Haworth India Private Limited,
9th Floor, Imperial Building,
610A, 612, Anna Salai, Teynampet,
Chennai 600 018.

Represented by its Director,
Mr.Vasudeva Rao Anand

...Petitioner

Vs.

1.The Deputy Commissioner of Income Tax,
Transfer Pricing Officer 2(1),
Tower -1, BSNL Building,
16, Greams Road, Chennai - 600 006.

2. The Deputy Commissioner of Income Tax,
Corporate Circle 2(2),
121, Nungambakkam High Road,
Chennai - 600 034.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records of the 1st respondent and quash the impugned order passed under Section 92CA of the Act dated 01.11.2019 in PAN:AAACH8417K for the Assessment year 2016-17 in order No.ITBA/TPO/F/92CA3/2019-20/1019692128(1) and the Final Assessment Order passed by the 2nd Respondent vide Order No.ITBA/AST/S/143(3)/2019-20/1025145839(1) dated 13.02.2020.

For Petitioner : Mr.SP. Chidambaram

For Respondents : Mrs.Hema Muralikrishnan,
Senior Standing Counsel

O R D E R

The petitioner has challenged an order of assessment dated 13.02.2020 passed under Section 143 (3) r/w 144C(3) of the

Income Tax Act, 1961 (in short 'Act'). The impugned order is passed on the basis of the request of the petitioner to pass a final assessment order and recording the position that the assessee wishes to prefer an appeal against the same before the Commissioner of Income Tax (Appeals).

2. In such circumstances, it would not be appropriate to interfere with the impugned order challenged in this writ petition, as the petitioner has availed of alternate statutory remedy against the same.

3. Accordingly, this writ petition is closed, permitting the petitioner to raise additional grounds challenging the validity of the impugned order before the Commissioner of Income Tax (Appeals), to be adjudicated in accordance with law. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

vs/rkp

To

1.The Deputy Commissioner of Income Tax,
Transfer Pricing Officer 2(1),
Tower -1, BSNL Building,
16, Grems Road, Chennai - 600 006.

2.The Deputy Commissioner of Income Tax,
Corporate Circle 2(2),
121, Nungambakkam High Road,
Chennai - 600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate SR.12634

W.P. No.16511 of 2020 &
WMP. Nos.20484 & 20486 of 2020

PMK (CO)

CB(18/03/2021)