IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 24.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM
W.P.No.23246 of 2014
and M.P.Nos.1 & 2 of 2014

M/s.Sri Ganga Steel Enterprises Pvt. Ltd.,
Rep. By its Director – R.Ravindar Reddy,
Shop No.2, Old No.5, New No.865,
Mosque Shopping Complex,
Nethaji Nagar,
Kottakarai,
Gummidipoondi – 601 201. ..Petitioner

Vs.

Assistant Commissioner (CT),
Ponneri Assessment Circle,
Ponneri 600 204. ..Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in Pdl.178/2014/A1 dated 25.07.2014, quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.V.Veluchamy
(Government Advocate)

ORDER

The order dated 25.07.2014, issued by the respondent, is sought to be quashed. Admittedly, the order impugned is an appealable order under Section 54 of the Income Tax Act, 1961. The appellate authority is the final fact finding authority and therefore, exhausting the appellate authority is of paramount importance for resolving the disputed facts and circumstances with reference to the documents and evidences to be produced by the respective parties. Thus, the importance of the appellate remedy, at no circumstances, can never be undermined and further, the findings both by the original authority and the appellate authority, would be of greater assistance to the High Court for the purpose of effective disposal of the Writ Petition, by exercising the power of judicial review. The High Court, while exercising the power of judicial review, has to scrutinize the processes through which a decision is taken by the competent authorities by following the procedures contemplated under law, but not the decision itself. This being the scope of judicial review, the petitioner has to exhaust the appellate remedy contemplated under the statute.

2.In these circumstances, the petitioner is at liberty to approach the appellate authority for redressal of his grievances and in the event of filing any such appeal, the appellate authority shall entertain the same by condoning the period of limitation and adjudicate the issues on merits and in accordance with law, by affording opportunity to the parties concerned and dispose of the same as expeditiously as possible.

3.With these observations, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

gsa

To
Assistant Commissioner (CT),
Ponneri Assessment Circle,
Ponneri 600 204.

+1cc to M/s.R.Hemalatha, Advocate SR.No. 29609

W.P.No.23246 of 2014

GPL(CO)
B.VC(15.07.2021)