



WEB COPY



W.P.No. 1312 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No. 1312 of 2020 and
WMP.Nos.1572 of 2020

Panchatcharam Madhankumar

...Petitioner

Vs.

1.The Principal Commissioner of Income Tax
Ministry of Finance,
Income Tax Department,
121 Mahatma Gandhi Road
Nungambakkam Chennai 34

2.The Assessment Officer /Income Tax Officer
Ward I, Tiruvannamalai,
Income Tax Department,
Tiruvannamalai District

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari to calling for the entire records pertaining the impugned exparte best judgment assessment for the assessment year 2017 - 2018 under Section 144 of the Income Tax Act dated 12.12.2019 vide Order No. ITBA / AST / S/ 144/ 2019-20/ 1022249411 (1) on the file of the 2nd respondent and quash the same as arbitrary against the principles of natural justice and total inconfirmity with the provisions of the Income Tax Act..

For Petitioner : Mr.P.C.Harikumar

For Respondents : Mr.ANR Jayaprathap
Junior Standing Counsel



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ORDER

Learned counsel for the petitioner seeks leave of this Court to withdraw the writ petition and seeks liberty to file an appeal. He has also made an endorsement to this effect. No objection is set forth by the learned Senior Standing Counsel in this regard.

2. Recording the aforesaid, this writ petition is dismissed as withdraw. Liberty is granted to the petitioner to file an appeal before the first appellate authority. Such appeal, if filed within a period of three from today, shall be taken on file by the first appellate authority without reference to limitation but subject to compliance with all other statutory pre-conditions, heard and disposed expeditiously. No costs. Connected miscellaneous petitioners are closed.

13.10.2022

Index : Yes/No
Speaking Order/Non speaking Order
ska



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To

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DR.ANITA SUMANTH,J.
ska

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