

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.5064 of 2019

W.M.P.Nos.5775 & 16836 of 2019

M/s.SQS India BFSI Ltd.,
6A, Sixth Floor, Prince Infocity II,
No.283/3 & 238/4, Rajiv Gandhi Salai,
Kandanchavadi, Chennai 600 096,
Rep. by its Managing Director,
Balaji Viswanathan.

... Petitioner

Vs

The Assistant Commissioner of Income-tax,
Corporate Circle 6(2),
Chennai 600 034.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the Respondent and quash the impugned notice u/s.148 of the Act dated 30.03.2017 in PAN No.AABCT0976G and the consequential Order u/s.143(3) r.w.s. 147 dated 04.12.2018 for the assessment year 2010-11.

For Petitioner : Mr.R.Venkata Narayanan
for M/s.Subbaraya Aiyar Padmanabhan

For Respondent : Mr.ANR.Jayaprathap
Junior Standing Counsel

O R D E R

The counter filed by the respondent reveals that the petitioner has challenged the impugned order of assessment dated 04.12.2018 by way of an appeal before the Commissioner of Income Tax (Appeals) on 04.01.2019. The filing of the present writ petition on 18.02.2019 is thus misconceived as the petitioner cannot be permitted to ride two horses.

2. That apart, at para 18 of the writ affidavit the petitioner states that there is no efficacious alternate remedy

available under the statute to question the re-assessment order and hence, the present writ petition has been filed.

3. Though a rejoinder has been filed, there is a conscious attempt to suppress the fact that the petitioner has approached the appellate authority. A detailed reference is made in the rejoinder to the averments of the counter from paragraphs 1 to 13. In paragraph 15 the respondent has specifically noted the appeal filed by the petitioner on 04.01.2019 and the existence of alternate remedy. A response to the same has been consciously omitted.

4. In my view, the act of the petitioner is deliberate and conscious and a costs of a sum of Rs.50,000/- is imposed upon it, payable to Cancer Institute, Adyar, Chennai-20.

5. This writ petition is dismissed. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner of Income-tax,
Corporate Circle 6(2),
Chennai 600 034.
2. The Officer Incharge,
Cancer Institute,
Adayar.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.33806

+1cc to M/s.Subbaraya Aiyar Padmanaban, Advocate, S.R.No.33889

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SKM(CO)
UMA(20/07/2022)