



WEB COPY



W.P.No.5799 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 01.07.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.5799 of 2019
&
W.M.P.No.6629 of 2019

P.Mohanraj

... Petitioner

Vs

1.The Commissioner of Income Tax

Corporate Range-1,
Wanaparthi Block,
121, Mahatma Gandhi Road,
Chennai – 600 034.

2.The Additional Commissioner of Income Tax

Corporate Range-1,
Wanaparthi Block,
121, Mahatma Gandhi Road,
Chennai – 600 0343.

3.The Assistant Commissioner of Income Tax (OSD)

Wanaparthi Block,
121, Mahatma Gandhi Road,
Chennai – 600 034.

... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the 3rd respondent herein dated 22.01.2019 in ACIT (OSD)/AANPM0999H/2018-19, and the consequential proceedings dated 04.02.2019 in AANPM0999H/ACIT (OSD)/2018-19 of the 3rd respondent, quash the same and forbear the respondents from initiating any prosecution.



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For Petitioner : Mr.J.Pothiraj
For Respondents : Mrs.Hema Muralikrishnan
Sr.Standing Counsel

ORDER

The petitioner has challenged a communication dated 22.01.2019 and a subsequent reminder dated 04.02.2019 calling upon the petitioner to pay the self-assessment tax as per his returns of income under the provisions of Income Tax Act, 1961 ('Act') in respect of the assessment years 2017-18. No infirmity is pointed out as far as the communications are concerned.

2. The facts in relation to the raising of the demand as well as the subsequent developments as are stated by the learned Counsel for the petitioner, in regard to the company in which the petitioner is a director, being before the NCLT, cannot be looked into in the present proceedings under Article 226 of the Constitution of India.

3. If at all the petitioner believes that he has a response to make with regard to the self-assessment tax to be paid, he may place the same before the respondents, for their consideration in accordance with law. With this, this writ petition stands dismissed. Connected writ miscellaneous petition is closed. No costs.

01.07.2022

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Index : Yes / No
Speaking Order / Non Speaking Order



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Dr.ANITA SUMANTH, J.

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