IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition Nos.6432 & 6436 of 2022
and W.M.P.Nos.6521, 6523, 6525 & 6527 of 2022

Ms.Swetha …Petitioner in both W.P's

-Vs-

1. The Assistant Commissioner of Income Tax,
Non-Corporate Circle 7(1)
Room No.608, Wanaparthy Block,
VI Floor, No.121, Mahatma Gandhi
Road, Nungambakkam,
Chennai-600034.

2. The Income Tax Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2^{nd} Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi-110 003. ...Respondents in both W.P's

Prayer in W.P.No.6432 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records contained in the order passed under Section 147 read with Section 144B of the Income Tax Act, 1961, dated 08.03.2022, bearing DIN No.ITBA/AST/S/147/2021-22/1040462947(1) and the demand notice dated 08.03.2022, bearing DIN & Document No.ITBA/AST/S/114/2021-22/1040463009(1), PAN: AASPS4763L, on the file of the 2^{nd} respondent for assessment year 2014-15 and all proceedings in furtherance thereof, and to quash the same.

Prayer in W.P.No.6436 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records contained in the impugned notice under Section 274 read with Section 271(1)(c) of the Income-tax Act, dated 08.03.2022, bearing DIN No.ITBA/PNL/S/271(1)(c)/2021-22/1040463004(1), PAN:AASPS4763L, on the file of the 2nd respondent for assessment year 2014-15 and all proceedings in furtherance thereof, and to quash the same.

In Both W.P's

For Petitioner : Mr.R.Sandeep Bagmar

For Respondents : Mr.D.Prabhu Mukunth Arunkumar,
Junior Standing Counsel

COMMON O R D E R

The issue raised in both the writ petitions is one and the same. Hence, with the consent of the learned counsel for the petitioner as well as the learned Junior Standing Counsel appearing for the respondents, both the writ petitions were taken up together and are disposed of by this common order.

2. Relates to the Assessment Year 2014-15, the assessment was reopened under Section 147 of the Income Tax Act, 1961 (In short 'the Act'), pursuant to which, the assessment order under Section 147 r/w Section 144 B of the Act has been passed on 08.03.2022 which is assailed herein in this Writ Petition.

3. The learned counsel for the petitioner, who has even though made some attempt to justify the challenge against the impugned order of assessment dated 08.03.2022, I am not impressed with the same because, the petitioner assessee can very well avail the alternative remedy of filing an appeal before the Appellate Authority. Without exhausting the same, since this Writ Petition has been filed for which no plausible reason is available to entertain such Writ Petition to have a successful challenge against the impugned order of assessment, I am not inclined to entertain this Writ Petition.

4.This Writ Petition is liable to be dismissed and it is accordingly dismissed. No Costs. Consequently, connected miscellaneous petitions are also dismissed. However, it is made clear that once appeal is filed, the same shall be taken up and decided at the earliest with the co-operation of the petitioner assessee. Till the disposal of the appeal, the penalty component alone shall be kept in abeyance. Insofar as any other due of tax, that can very well be recovered from the petitioner in the manner known to law.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

ANU/KST
To

1. The Assistant Commissioner of Income Tax,
Non-Corporate Circle 7(1)
Room No.608, Wanaparthy Block,
VI Floor, No.121, Mahatma Gandhi
Road, Nungambakkam,
Chennai-600034.

2. The Income Tax Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi-110 003.

+2ccs to Mrs.Hema Muralikrishnan, Advocate sr.19761, 19760
+2ccs to Mr.Sandeep Bagmar, Advocate Sr.19333

W.P.Nos.6432 & 6436 of 2022
and W.M.P.Nos.6521, 6523, 6525 & 6527 of 2022

ca[co]
srg 30/03/2022