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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.04.2022

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.NO.9603 OF 2022
AND
W.M.P.NOS.9341 & 9344 OF 2022

Govindarajan
... Petitioner

Vs

1. The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax /
Income Tax Officer,
National Faceless Assessment Centre,
Delhi.

2. The Income Tax Officer,
Non-Corporate Ward 7(1),
121, Nungambakkam High Road,
Chennai.
... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records on the file of the first respondent and quash the impugned order in PAN: APOPG4166J dated 27.03.2022 in DIN: ITBA/AST/S/147/2021-22/1041738194(1) passed by the first respondent under Section 147 read with Section 144B of the Income Tax Act, 1961 for the assessment year 2016-17.

For Petitioner : Mr.N.V.Balaji

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

ORDER

The impugned assessment order is made under Section 147 of the Income Tax Act, 1961, where, on merits the same is challenged by the assessee. Therefore, this Court is not inclined to entertain this writ petition as the petitioner

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assessee can very well challenge the same before the Appellate Authority, i.e., Commissioner (Appeals) in the manner known to law. Therefore, on the ground of non-exhausting the appeal remedy since the writ petition has been filed, it is liable to be rejected, accordingly it is dismissed. No costs. Consequently, connected miscellaneous petitions are also dismissed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

Sgl

To

1. The Additional/Joint/Deputy/
   Assistant Commissioner of Income Tax /
   Income Tax Officer,
   National Faceless Assessment Centre, Delhi.

2. The Income Tax Officer,
   Non-Corporate Ward 7(1),
   121, Nungambakkam High Road,
   Chennai.

+1cc to M/s.N.V.Balaji, Advocate, S.R.No.27395

+1cc to M/s.Hema Muralikrishnan, Senior Standing Counsel, S.R.No.26691

W.P.No.9603 of 2022

SJ(CO)
RLP(26/04/2022)

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