



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

WEB COPY

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.10926 of 2022 &
WMP.Nos.10526 & 10528 of 2022

M/s.R.A.Holdings,
A3, SIDCO Industrial Estate,
Arumbakkam, Chennai - 600 106,
Rep. by its Partner

... Petitioner

Vs

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

2. The Income Tax Officer,
Non - Corporate Ward 8 (2),
Income Tax Department,
Aayakar Bhawan, 121, M G Road,
Nungambakkam,
Chennai - 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in his proceedings leading to passing of the assessment order bearing DIN:ITBA/AST/S/147/2021-22/1040935228(1) passed under Section 147 r/w Section 144B of the Income Tax Act, 1961 dated 17.03.2022, for PAN:AAHFR7518M, Assessment Year (AY) 2013-14 and the consequent demand notice bearing DIN & Notice No.ITBA/AST/S/156/2021-22/1040935309(1) dated 17.03.2022, quash the same and direct the respondents to pass fresh revised assessment order after considering the reply filed by the petitioner and after giving personal hearing to represent their case and submit the required additional details.

For Petitioner : Mr.K.Alakendran

For Respondents : Mrs.Hema Murali Krishnan,
Senior Standing Counsel



O R D E R

Learned counsel for the petitioner seeks permission of this Court to withdraw this Writ Petition with liberty to file an appeal. He has also made an endorsement to this effect.

2. In view of the endorsement made, this Writ Petition is dismissed as withdrawn granting liberty to the petitioner to approach the Commissioner (Appeals) by way of Statutory Appeal. Such appeal, if filed within a period of two (2) weeks from today, shall be taken on file by the 1st Appellate Authority without reference to limitation but subject to all other statutory compliances and disposed in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

kbs/sl

To

1. The Additional / Joint / Deputy /
Assistant Commissioner of Income Tax /
Income Tax Officer, Income Tax Department,
National Faceless Assessment Centre,
Delhi.
2. The Income Tax Officer,
Non - Corporate Ward 8 (2),
Income Tax Department,
Aayakar Bhawan, 121, M G Road,
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+1cc to Ms.Hema Muralikrishnan, Advocate SR.No.32334

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GPL(CO)
GN(09/06/2022)