



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.11365 of 2022

&

WMP.Nos.10899 & 10903 of 2022

Ramasamy Gounder Chinnasamy

... Petitioner

Vs

1. The Central Board of Direct Taxes,
Represented by its Chairperson,
Department of Revenue - Ministry of Finance,
Government of India, New Delhi.
2. Income Tax Officer,
Non Corp Ward, 4(1), CBE, No.63,
Race Course Road, Coimbatore - 641 018.
3. The Additional / Joint / Deputy / Assistant Commissioner
of Income Tax / Income Tax Officer,
National Faceless Assessment Centre, Delhi.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondents in PAN.No.ACVPC9582G and quash the impugned order in DIN: ITBA/AST/S/147/2021-2022/1041831094(1) dated 28.03.2022 issued under Section 147 r/w Section 144B of the Income Tax Act, 1961 for the Assessment Year 2015-16 passed by the 3rd respondent as illegal and without jurisdiction.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.ANR Jaya Prathap,
Junior Standing Counsel



O R D E R

Learned counsel for the petitioner does not wish to pursue this Writ Petition, seeing as he has suffered an order dated 29.04.2022 passed in W.P.No.11189 of 2022 filed by him in relation to a similar order of assessment passed under the provisions of the Income Tax Act, 1961 for the Assessment Year 2016-2017.

2. Hence, this Writ Petition relating to Assessment Year 2015-2016 is also dismissed though granting the petitioner to approach the appellate authority by way of filing a statutory appeal. Such appeal, if filed within a period of two (2) weeks from today, shall be taken on file by the Appellate Authority without reference to limitation but subject to all other statutory compliances as required and disposed in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

kbs/sl

To

1. The Chairperson,
The Central Board of Direct Taxes,
Department of Revenue - Ministry of Finance,
Government of India, New Delhi.
2. The Income Tax Officer,
Non Corp Ward, 4(1), CBE, No.63,
Race Course Road, Coimbatore - 641 018.
3. The Additional / Joint / Deputy / Assistant Commissioner
of Income Tax / Income Tax Officer,
National Faceless Assessment Centre, Delhi.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.32614

W.P.No.11365 of 2022 &
WMP.Nos.10899 & 10903 of 2022

SKM(CO)
UMA(13/06/2022)