IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 28.11.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.31712, 31718 & 31722 of 2022 and
WMP.Nos.31158, 31160, 31161, 31165, 31166, 31169 & 31170 of 2022

Arunvel Kumar Marimuthu ... Petitioner in all WPs

Vs

1.Income Tax Officer, Non-Corporate Ward 15-(3),
121, Nungambakkam High Road,
Chennai 600 034.

2.Tax Recovery officer, Office of the
Principal Commissioner of Income tax,
121, Nungambakkam High Road,
Chennai 600 034.

3.Local Committee, National Faceless Assessment Centre,
Taxpayers Grievances from High Pitched Scrutiny Assessments,
Chennai-600 034.

... Respondents in all WPs

PRAYER in WP.No.31712 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to DIN Number ITBA/AST/S/144/2019-20/1023510886(1) on the file of the first Respondent/AO and quash the order dated 31.12.2019 passed by the first Respondent/AO.

PRAYER in WP.No.31718 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the third Local Committee, National Faceless Assessment Centre, Taxpayers Grievances from High Pitched Scrutiny Assessments, Chennai-600 034, the third respondent herein to consider the complaint dated 03.08.2022 filed by the petitioner in its proper perspective.

PRAYER in WP.No.31722 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the Income Tax Officer, Non-Corporate Ward 15-(1), 121, Nungambakkam High Road, Chennai 600 034, the respondent herein to consider the rectification petition dated 06.05.2022 filed by the petitioner under Section 154 of the Income tax act, 1961 in its proper perspective.

(In all WPs)
For Petitioner : Mr.V.S.Jayakumar
For Respondents : Mrs.S.Premalatha
for Mr.A.P.Srinivas,
Senior Standing Counsel

COMMON ORDER

Mrs.Premalatha, learned counsel on behalf of Mr.A.P.Srinivas, learned Senior Standing Counsel accepts notice for the respondents and is armed with instructions to enable final disposal of these matters, even at the stage of admission.

2. The challenge of the petitioner to an order of assessment dated 31.12.2019 passed under the provisions of the Income Tax Act, 1961 (in short 'Act') is not maintainable for the reason that the petitioner has availed alternate

statutory remedy as against the same in time. Thus, it is for the petitioner to pursue the matter before the appellate authorities.

2. The trigger for these Writ Petitions appears to be coercive recovery proceedings that have been initiated by the respondents by way of ITCP, issued on 20.09.2022. However, even in this, there is no flaw seen, insofar as the petitioner has, admittedly, not approached the authorites seeking a stay of the demand. What the petitioner has done on the other hand is to approach the Local Committee that has been constituted to consider tax payers grievance from High Pitched Scrutiny assessments. This application has been filed before the Local Committee on 03.08.2022, received and acknowledged on the same day. A copy of the said application received in the office the Principal Commissioner of Income-tax on 02.11.2022 is placed on file.

3. The limited relief prayed for by Mr.Jayakumar, learned counsel for the petitioner is for the expeditious disposal of the grievance petition dated 03.08.2022. I find this request acceptable, seeing as the petition has been filed as early as on 03.08.2022, but has not been heard and decided by the Committee till date.

4. In light of the aforeasid, there is a direction to the Local Committee, National Faceless Assessment Centre, Taxpayers Grievances from High Pitched Scrutiny Assesements, arrayed as R3, to hear the petitioner and dispose the

Dr.ANITA SUMANTH, J.

representation dated 03.08.2022 in accordance with law within a period of four (4) weeks from date of personal hearing, which is fixed below. To facilitate this process, the petitioner is directed to appear before R3 on Wednesday, the 7th of December, 2022 at 10.30 a.m. for which a video link shall be sent to the petitioner.

5. These Writ Petitions are disposed as above. No costs. Connected Miscellaneous Petitions are closed.

Sl **28.11.2022**

Index : Yes / No
Speaking/Non-speaking Order

To

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