



WEB COPY



W.P. (MD) No. 7520 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.12.2022

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

W.P. (MD) No. 7520 of 2022

and

W.M.P. (MD) Nos. 5679 & 5681 of 2022

KalidossBharath

... Petitioner

Vs.

The Assistant Commissioner of Income Tax,
Income Tax Circle 2(1) Trichy,
3rd Floor, Trichy Main Building,
Williams Road, Cantonment,
Tiruchirapalli - 620 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the constitution of India, to issue a Writ of Certiorari, to call for the records of the respondent in AFVPB1366G (DIN No.ITBA / AST /S/ 143(3)/2021-22/1041925724(1) dated 29.03.2022 and quash the same as illegal and without Authority of Law in so far as the levy of tax at 60 percentage instead of 30 percentage as per Section 115BBE of the Income Tax Act 1961 is concerned.

For Petitioner	: Mr. K.Soundararajan
For Respondent	: Mr. N.Dilipkumar
	Standing Counsel



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ORDER

Heard Mr. K.Soundararajan, Learned Counsel appearing for the Petitioner and Mr. N.Dilipkumar, Learned Counsel for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. When it was pointed out that the Petitioner has got an effective alternative remedy to challenge the Proceedings in AFVPB1366G (DIN No. ITBA/AST/S/143(3)/2021-22/1041925724(1) dated 29.03.2022 passed by the Respondent, which is impugned in this Writ Petition, by filing an appeal under Section 246-A of the Income Tax Act, 1961, before the concerned authority, Learned Counsel for the Petitioner seeks permission of the Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure. He has also made an endorsement to that effect in the court record.

In fine, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of this Writ Petition,



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viz., 18.04.2022, till the date on which the certified copy of this order is made

ready by the Registry, shall be excluded. Consequently, connected

Miscellaneous Petitions are closed. No costs.

14.12.2022

Index : Yes/No

Internet : Yes/No

Sm/sj

Note: Issue copy of the order by 27.12.2022.

To

The Assistant Commissioner of Income Tax,
Income Tax Circle 2(1) Trichy,
3rd Floor, Trichy Main Building,
Williams Road, Cantonment,
Tiruchirapalli - 620 001.



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P.D.AUDIKESAVALU,J.

Sm

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