BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **22.03.2022**
CORAM:
THE HONOURABLE MR.JUSTICE **C.SARAVANAN**
W.P.(MD) No.597 of 2019
and
W.M.P.(MD) No.518 of 2019

M/s.A 2295 The Madurai Cooperative Printing Works Limited,
(PAN AAAAA0623N),
No.15, T.P.K.Road, Andalpuram,
Madurai 625 003,
represented by its Managing Director. ... Petitioner

/vs./

The Income Tax Officer,
Office of the Income Tax,
Non-Cooperate Ward -3(5),
V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai -2 ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records relating to the impugned assessment order in ITBA/AST/S/143(3)/2018-19/1014038430(1) dated 05.12.2018 issued by the respondent along with demand notice for the assessment year 2016-17 and consequential penal proceedings in PAN.AAAAA0623N/NCW1(1)/MDU dated 05.12.2018 initiated by the respondent and quash the same.

For Petitioner : Mr.A.Sivaji

For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

The petitioner has filed this writ petition for a Certiorari calling for the records relating to the impugned assessment order dated 05.12.2018 in ITBA/AST/S/143(3)/2018-19/1014038430(1) issued by the respondent along with demand notice for the assessment year 2016-17 and consequential penal proceedings in PAN.AAAAA0623N/NCW1 (1)/MDU dated 05.12.2018 initiated by the respondent and to quash the same.

2.Already for the assessment year 2015-2016 the petitioner had filed W.P.(MD) No.4318 of 2018. The said writ petition was disposed of by an order dated 11.03.2022 by relegating the petitioner to workout the remedy before the appellate authority under Section 246 (A) of the Income Tax Act, 1961. There cannot be any deviation in this writ petition also. Therefore, I am inclined to dispose of this writ petition, in terms of the order passed in W.P.(MD) No.4318 of 2018 dated 11.03.2022.

3.Accordingly, this writ petition is disposed of with liberty to the petitioner to file a statutory appeal before the Appellate Authority under Section 246(A) of the Income Tax Act, 1961 within a period of 30 days from the date of receipt of a copy of this order. If such appeal is filed within such time, the Appellate Authority shall take up the appeal and dispose of the same on merits and in accordance with law as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

The Income Tax Officer,
Office of the Income Tax,
Non-Cooperate Ward -3(5),
V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai -2

+1 CC to M/s.A.SIVAJI, Advocate (SR-13820[F] dated 23/03/2022)

+1 CC to M/s.N.DILIPKUMAR, Advocate (SR-13971[F] dated 23/03/2022)

W.P.(MD)No.597 of 2019
22.03.2022

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