



W.P. (MD) No. 18812 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.12.2022

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

W.P. (MD) No. 18812 of 2021

and

W.M.P.(MD)Nos. 15630 & 15633 of 2021

Perumal Vasantha

... Petitioner

Vs.

1.National Faceless Assessment Centre, Delhi.

2.The Income Tax Officer,
Non-Corporate Ward-3(5),
Income Tax Office Buildings,
V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the constitution of India, to issue a Writ of CERTIORARI, calling for the records of the First Respondent in PAN: AAHPV8146K for the assessment year 2013-14 in DIN ITBA/AST/S/147/2021-22/1035611234(1) issued under Sec.147 r.w.s.144 read with section 144B of the Income Tax Act.

For Petitioner : Mr. T.Vasudevan

For Respondents : Mr. N.Dilipkumar
Standing Counsel



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ORDER

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Heard Mr. T.Vasudevan, Learned Counsel appearing for the Petitioner and Mr. N.Dilipkumar, Learned Counsel for the Respondents 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 DIN ITBA/AST/S/147/2021-22/1035611234(1) passed by the First 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In fine, the Writ Petition is dismissed as withdrawn granting such liberty.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, viz., 08.10.2021, till the date on which the certified copy of this order is made



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

Miscellaneous Petitions are closed. No costs.

09.12.2022

Index : Yes/No

Internet : Yes/No

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Note : Issue copy of the order by 29.12.2022



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P.D.AUDIKESAVALU,J.

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