



WEB COPY



W.P.No.2086 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.02.2023

CORAM

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.2086 of 2023

and

W.M.P.Nos.2177, 2170, 2167, 2173, 2175 and 2171 of 2023

Nirupa Sriramulu

... Petitioner

Vs.

1.The Assessment Unit,
Income Tax Department,
National e-Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi - 110 003.

2.The Principal Commissioner of Income Tax,
Coimbatore - 1,
Income Tax Department,
67 A, Race Course Road,
Coimbatore - 641 018.

... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the Writ Petitioner Company on the file of the first respondent to quash the impugned order dated 22.12.2022 passed u/s 144 read with 144B of the Act for the Assessment Year 2021-22 in DIN:ITBA/AST/S/144/2022-23/1048181780(1).



W.P.No.2086 of 2018

For Petitioner : Mr.S.Sridhar

For Respondents : Mr.A.P.Srinivas
Central Government Standing Counsel

ORDER

Learned counsel for the petitioner seeks permission of this Court to withdraw this Writ Petition. However, he seeks liberty for the petitioner to challenge the impugned assessment order before the Statutory Appellate Authority. He has also made an endorsement to that effect in the Court Bundle.

2. The petitioner has filed this Writ Petition within a period of thirty days from the date of the impugned assessment order. Hence, this Court is of the considered view that 15 days time can be granted to the petitioner to file the Statutory Appeal as against the impugned assessment order.

3. Accordingly, this Writ Petition is dismissed as withdrawn. However, liberty is granted to the petitioner to file the Statutory Appeal as against the impugned assessment order within a period of 15 days from the date of receipt of a copy of this order. It is made clear that the Appellate



W.P.No.2086 of 2023

Authority shall entertain the Statutory Appeal filed by the petitioner if the same is filed within a period of 15 days from the date of receipt of a copy of this order without reference to limitation as prescribed under the Income Tax Act. No Costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

01.02.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

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ABDUL QUDDHOSE. J.,

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