



WEB COPY



W.P.No.11586 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 18.04.2023

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.11586 of 2023 and
WMP.Nos.11485 & 11486 of 2023

Changareddy Manjunathan
Age: 42 years
S/o.Changareddy,
No.3/45, UnaimotturUnaivaniyambad,
Pattai Street via Anaicut,
Vellore – 632 002
Tamil Nadu

... Petitioner

Vs

1.The Income-tax Officer
Income Tax Department
Ward 1 Vellore
Room No: II Floor,
Vellore – Income Tax Office,
No.2, Barracks Cross Street,
Officers Line, Vellore,
Tamil Nadu – 632 001

2.The Income-tax Officer
Income Tax Department
National Faceless Assessment Centre
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110 003

... Respondents



W.P.No.11586 of 2023

PRAYER: Writ Petition filed under Article 226 of the Constitution of India

praying to issue a Writ of Certiorari, to call for the records in DIN No.ITBA/AST/S/147/2022-23/1050652353(1) dated 12.03.2023 on the file of the 2nd Respondent for the Assessment Year 2015-16 and quash the same.

For Petitioner	:Mr.R.Sandeep Sagmar
For Respondents	:Dr.B.Ramaswamy Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing counsel takes notice for the respondents. In view of the consent expressed by the learned counsel appearing for either side, this Writ petition is taken up for disposal, even at the stage of admission.

2. This Writ petition has been filed challenging the assessment order passed by the 2nd respondent in DIN No.ITBA/AST/S/147/2022-23/1050652353(1) dated 12.03.2023 for the assessment year 2015-2016, proposing to demand short payment of tax for the assessment year 2015-2016.

3. Learned counsel for the petitioner submits that petitioner filed this writ petition challenging the assessment order passed by the original authority. Though, various grounds have been raised before the original authority, jurisdictional laws were not properly considered by them. He further submits



W.P.No.11586 of 2023

that against the order passed by the original authority, there is an effective alternate remedy available before the appellate authority. Hence, this court may grant liberty to the petitioner to write down all the issues related to the jurisdiction law, by way of filing an appeal, within a time frame that may be fixed by this court.

4. Heard both sides and perused the materials available on record.

5. Considering the facts and circumstances and there being no objection raised by the learned Senior Standing counsel appearing for the respondents, this Court directs the petitioner to file an appeal before the appellate authority within a period of two (2) weeks from date of receipt of a copy of this order and thereafter, the appellate authority is directed to dispose of the same without raising any points in regard to limitation within a period of twelve (12) weeks, after hearing the petitioner.

6. This Writ petition is disposed of in the aforesaid terms. No costs.

Connected Miscellaneous petitions are closed.

mpl

18.04.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation: Yes/No



WEB COPY



W.P.No.11586 of 2023

M.DHANDAPANI, J.

mpl

To

- 1.The Income-tax Officer
Income Tax Department
Ward 1 Vellore
Room No: II Floor,
Vellore – Income Tax Office,
No.2, Barracks Cross Street,
Officers Line, Vellore,
Tamil Nadu – 632 001.
- 2.The Income-tax Officer
Income Tax Department
National Faceless Assessment Centre
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110 003.

W.P.No.11586 of 2023 and
WMP.Nos.11485 & 11486 of 2023

18.04.2023