



W.P.(MD) No.8784 of 2023

WEB COPY

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 18.04.2023**

**CORAM:**

**THE HONOURABLE MS.JUSTICE P.T.ASHA**

W.P.(MD) No.8784 of 2023

and

W.M.P(MD) Nos.8029 and 8030 of 2023

M/s.Majestic Printers,  
Represented by its Partner Mr.J.Ramesh Kumar,  
98, Sattur Road,  
Sivakasi-626 123.

... Petitioner

Vs.

1.Income Tax Authority,  
Assessment Unit-Income Tax Department,  
National Faceless Assessment Centre,  
New Delhi.

2.Income Tax Officer,  
Ward-3,  
Virudhunagar-626001.

... Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, call for the records pertaining to the impugned penalty order dated 31.03.2023 bearing DIN & Order No.ITBA/PNL/F/270A/2022-23/1051761694(1) purportedly passed under Section 270A of the Income Tax Act, 1961 by the first respondent and quash the same.



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For Petitioner : Mr.T.V.Muthu Abirami  
For Respondents : Mr.N.Dilipkumar  
Senior Standing Counsel

### **ORDER**

The impugned order, which is the subject matter of this writ petition is a sequel to the assessment order dated 21.09.2022, which was the subject matter of the writ petition in W.P(MD) No.26100 of 2022, in which, this Court directed the petitioner to avail the alternate remedy of filing an appeal under Section 246A of the Income Tax Act, 1961.

2. Considering the fact that penalty is only the follow-up of the assessment order, the recovery of the amount shall be deferred till the conclusion of the appeal. This Writ Petition is disposed of on the above lines. No costs. Consequently, connected miscellaneous petitions are closed.

**18.04.2023**

NCC : Yes/No  
Index : Yes/No  
Internet : Yes



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P.T.ASHA, J.

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