



W.P.(MD) No.14914 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.14914 of 2023

and

W.M.P.(MD) Nos.12586 and 12587 of 2023

The Ramco Cements Limited,
Rep., by its authorised signatory,
Mr.T.Mathivanannan,
Ramamandiram, Rajapalayam,
Virudhunagar District-626 117,
Tamil Nadu.

.. Petitioner

Vs.

1.Additional/Joint/Deputy/
Assistant Commissioner of Income Tax,
National Faceless Assessment Circle,
North Block, New Delhi-110 001.

2.The Income Tax Appellate Tribunal “D” Bench,
Rajaji Bhavan, Besant Nagar,
Chennai-600 090.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India,
praying for issuance of Writ of Certiorari, calling for the records of the
first respondent pursuant to the Impugned Assessment Order dated



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22.03.2022 passed by the first respondent in DIN No.ITBA/AST/S/143(3)/2021-22/1041249871(1) and quash the same.

For Petitioner : Mr.P.J.Rishikesh

For Respondents : Mr.N.Dilipkumar
Standing Counsel

ORDER

This Writ Petition is filed for the following relief:

“For the issue of a Writ of Certiorari, calling for the records of the first respondent pursuant to the Impugned Assessment Order dated 22.03.2022 passed by the first respondent in DIN No.ITBA/AST/S/143(3)/2021-22/1041249871(1) and quash the same.”

2. Mr.N.Dilip Kumar, learned Senior Standing Counsel, appearing for the respondents would submit that the petitioner has already moved an appeal before the Income Tax Appellate Tribunal, Chennai, in respect of the very same issue that is sought to be canvassed in this writ petition and that apart, he has also taken out an application seeking leave to file an additional ground on 12.06.2023.



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3. In the light of the above fact, the petitioner cannot seek to ride two horses. Having already invoked the appellate jurisdiction, the petitioner cannot canvass the same issue by invoking the extraordinary jurisdiction under Article 226 of the Constitution of India.

4. In the result, this Writ Petition is dismissed. However, It is open to the petitioner to raise whatever grounds including the point of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

23.06.2023

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

abr

To

- 1.The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax,
National Faceless Assessment Circle,
North Block, New Delhi-110 001.
- 2.The Income Tax Appellate Tribunal “D” Bench,
Rajaji Bhavan, Besant Nagar, Chennai-600 090.



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P.T.ASHA, J.

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