



W.P.(MD).No.16145 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.16145 of 2023
and
W.M.P.(MD).No.13536 of 2023

The Bharathidasan University,
Through its Registrar,
Palakalaiperur,
Tiruchirapalli.

... Petitioner

Vs

1.The Deputy Commissioner,
National Faceless Assessment Centre,
Delhi.

2.The Deputy Commissioner,
Income Tax Department (Circle-1(1)),
Williams Road,
Cantonment,
Tiruchirapalli – 620 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the impugned order of the second respondent dated 13.09.2022, imposed penalty of Rs.5,000/- under Section 271F of the Income Tax Act, 1961 and quash the same.



W.P.(MD).No.16145 of 2023

WEB COPY

For Petitioner : Mr.V.R.Shanmuganathan

For Respondents : Mr.N.Dilip Kumar,
Senior Standing Counsel.

ORDER

This Writ Petition is filed to quash the order dated 13.09.2022 passed by the respondent.

2. Through the impugned order, the respondents have imposed penalty of Rs.5,000/- for not filing return under Section 139(1) of the Income Tax Act. In the present writ petition the assessment year is 2016-2017. Through the amendment under Section 139 of the Act, the respondent has made filing of return as mandatory and the said amendment was given effect from the year 2016-2017. Since the amendment came into effect from the year 2016-2017, the petitioner is bound to file returns and non-filing of returns would attract penal provisions. Therefore, rightly the respondents have invoked.



W.P.(MD).No.16145 of 2023

WEB COPY

3. However, the petitioner has right of preferring an appeal before the appellate authority. Hence, the petitioner is at liberty to prefer an appeal against the said order before the appellate authority as per law.

4. Therefore, the Writ Petition is disposed of with a direction to the petitioner to prefer an appeal as per law. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

14.09.2023

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

To

1.The Deputy Commissioner,
National Faceless Assessment Centre,
Delhi.

2.The Deputy Commissioner,
Income Tax Department (Circle-1(1)),
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S.SRIMATHY, J

Nsr

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W.P.(MD).No.16145 of 2023

14.09.2023