BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).Nos.16147 and 16148 of 2023
and
W.M.P.(MD).Nos.13535 and 13537 of 2023

W.P.(MD).No.16147 of 2023:

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

Vs

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

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 proceedings of the respondent, dated 22.09.2022 and quash the same.

W.P.(MD).No.16148 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 proceedings of the second respondent, dated 22.09.2022, imposing penalty of Rs.30,000/- under Section 271 (1)(b) of the Income Tax Act 1961 and quash the same.

(In Both Writ Petitions):

For Petitioner : Mr.V.R.Shanmuganathan

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

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COMMON O R D E R

These Writ Petitions are filed to quash the order dated 22.09.2022, imposing penalty of Rs.30,000/- under Section 271 (1)(b) of the Income Tax Act 1961.

2. The impugned penalty order was passed under Section 271(1)(b) of the Income Tax Act. Since alternative remedy is available to the petitioner, the writ petitions would not lie. Therefore, the writ petitioner is directed to file an appeal before the appellate authority within a period of four (4) weeks from the date of receipt of a copy of this order. The respondents shall not take coercive steps until the appeal is preferred. The rights of the parties will be determined after the disposal of the appeal.

3. With the above direction, the Writ Petitions are disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are 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)),
Williams Road,
Cantonment,
Tiruchirapalli – 620 001.

S.SRIMATHY, J

Nsr

Order made in
W.P.(MD).Nos.16147 and 16148 of 2023

14.09.2023