



W.P.(MD).No.26121 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 20.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.26121 of 2022

and

W.M.P.(MD).Nos.20270 and 20273 of 2022

VNS Finance,
Represented by its Managing Partner
Mr.G.Kuppusamy,
S.F.No.2228/A, Ramanujam Nagar South,
Near DVN Coach,
Andankovil East, Karur – 639 002.

... Petitioner

Vs.

1.The Deputy / Assistant Commissioner
of Income Tax,
Central Circle – 2, Williams Road,
Cantonment, Trichy – 620 015.

2.The Income-Tax Officer,
Ward-1, Karur.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the first respondent and quash the impugned order passed by the first respondent under Section 143(3) of the Income Tax Act, 1961, ('Act') in PAN: AAJFV8349Q, DIN No. ITBA/AST/S/143(3)/2022-23/1046135629(1) dated 30.09.2022 for the Assessment Year ('AY') 2020-21.



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For Petitioner : Mr.N.V.Balaji

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

ORDER

This Writ Petition is filed to quash the impugned assessment order dated 30.09.2022 for the assessment year 2020-2021.

2. The respondents have filed a counter, wherein it is stated that the petitioner has already preferred statutory appeal before the appellate authority i.e. the Commissioner of Income Tax (Appeals) on 31.10.2022 and the same is pending. It is also seen that the petitioner has filed an appeal after filing the present Writ Petition. Since, the statutory appeal is filed before the appellate authority, which is an effective alternative remedy, moreover the petitioner cannot file writ petition for the same cause of action, the present writ petition is liable to be dismissed.



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3. Hence, this Writ Petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

20.07.2023

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

To

1.The Deputy / Assistant Commissioner
of Income Tax,
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Cantonment, Trichy – 620 015.

2.The Income-Tax Officer,
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Karur.



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S.SRIMATHY, J.

Nsr

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