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W.P.No.8895 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.8895 of 2024

and

W.M.P.Nos. 9906 and 9907 of 2024

Sri Thangam Agencies,
No.12, Old 46/2,
Zubedhar Hussain Street,
Border Thottam, Royapettah,
Chennai 600 014.

(Represented by its Proprietor Sankar Saravanan)

...Petitioner

Vs.

Assessment Unit
Income Tax Department
National Faceless Assessment Centre
New Delhi.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus calling for the records of the respondent in impugned order issued vide Reference No.ITBA/AST/S/147/2023-24/1052741179(1) dated 11.05.2023 and quash the same and consequentially direct the respondent to grant sufficient opportunity of being heard and decide in accordance with law.



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For Petitioner : Mr.P.Jitendra Kumar

For Respondent : Dr.B.Ramaswamy,
Senior Standing Counsel.

ORDER

Today, when the matter was taken up for hearing, it was submitted by the learned counsel for the petitioner that they may be granted liberty to file an appeal challenging the impugned order.

2. It was not seriously objected to by the learned counsel for the respondent.

3. In view thereof, the writ petition stands closed. However, the petitioner is at liberty to challenge the impugned order by way of an appeal(s) if they are so advised within a period of 4 weeks from the date of receipt of a copy of this order. If such appeal(s) is filed, the Appellate Authority shall, subject to the petitioner complying with the statutory conditions relating to appeal including pre-deposit, entertain the same



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without reference to limitation. No costs. Consequently, connected miscellaneous petitions are closed.

12.12.2024

Speaking (or) Non Speaking Order
Index: Yes/No
Neutral Citation: Yes/No
shk

To

Assessment Unit
Income Tax Department
National Faceless Assessment Centre
New Delhi.

MOHAMMED SHAFFIQ, J.



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