



W.P. No.10692 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.10692 of 2024

and

W.M.P. Nos.11781 and 11782 of 2024

Mr.Selvam Rajesh

... Petitioner

Vs.

1.The Income Tax Officer,
Ward-2, 1st Floor,
Kancheepuram-Income Tax Office,
No.96, Munuswamy Mudaliar Avenue,
Kancheepuram,
Tamil Nadu-631 501.

2.The Assistant Director of Income Tax,
Centralized Processing Center,
Income Tax Department,
Prestige Alpha,
Beratena Agrahara,
Electronic City,
Hosur Road,
Bengaluru-560 500.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India,
praying to issue a Writ of Certiorari calling for the records in Order



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No.ITBA/AST/S/144/2019-20/1021967444(1) dated 09.12.2019 on the file of the

1st Respondent relating to AY.2017-18 and quash the same.

For Petitioner : Mr.I.Dinesh

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Junior Standing Counsel

ORDER

The present writ petition is filed challenging the order dated 09.12.2019. At the outset, the learned counsel for the petitioner would submit that the same is challenged on the ground that the notice and the order were not served on the petitioner, however he would confine his prayer seeking liberty of this Court to permit him to file an appeal within a period of two weeks, which was not seriously objected to by the learned counsel for the Respondents.

2. In view thereof, liberty is granted to the petitioner to file an appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order. If such appeal is filed within the stipulated time (i.e.,) two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without reference to limitation subject to the petitioner complying with all other conditions including pre-deposit.

Further, the appellate authority shall decide as to whether there is valid or proper



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service as a preliminary issue and then proceed to pass orders in accordance with law.

4. The writ petition stands disposed of with the above direction. No costs.

Consequently, the connected miscellaneous petitions are closed.

20.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

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MOHAMMED SHAFFIQ, J.

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