



W.P.No.24680 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24680 of 2023
& W.M.P.Nos.24119 & 24120 of 2023

- 1.M/s.A.G.Enterprises,
B-5, HIG, TNHB Colony,
Anjugam Nagar, Kolathur,
Chennai 600 099.
- 2.D.Arun Babu,
Partner, M/s.A.G.Enterprises
- 3.K.J.Gopikrishna,
Partner, M/s.A.G.Enterprises
- 4.C.Murugaiah,
Partner, M/s.A.G.Enterprises

... Petitioner

Vs.

The Income Tax Officer,
Non-Corporate Ward 10(1),
Room No.619, 6th Floor, Wanaparthi Block,
No.121, M.G.Road,
Nungambakkam, Chennai 600 034

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in CC.No.573/2017 on the file of the Additional Chief Metropolitan Magistrate, Egmore, Chennai and quash the same as illegal

For Petitioner : Ms.A.Reshma

For Respondent : Ms.S.Premalatha,
Junior Standing counsel

ORDER

This writ petition has been filed challenging the impugned proceedings dated 30.10.2017 in CC.No.573/2017 on the file of the Additional Chief Metropolitan Magistrate, Egmore, Chennai

2. When the matter was taken up for hearing, the learned counsel for the petitioner would submit that though she had sought for larger relief in this petition, she had restricted her relief to the extent to request this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order dated 23.03.2022 and hence, she requests



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this Court to pass appropriate orders.

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3. In reply, the learned Junior Standing counsel appearing for the respondent would also request this Court to pass any appropriate orders with regard to the filing of appeal.

4. Heard the learned counsel for the petitioner and the learned Junior Standing counsel for the respondent and also perused the materials available on record.

5. In the present case, the learned counsel for the petitioner has restricted her relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order dated 23.03.2022 since it will be sufficient to meet out the case of the petitioner.

6. In view of the above, though this petition has been filed for larger relief, considering the submissions made by the petitioner, this



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Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order dated 23.03.2022.

7. Accordingly, this writ petition is dismissed. The liberty is granted to the petitioner to file an appeal, against the assessment order dated 23.03.2022, before the concerned Appellate Authority within a period of 30 days from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation. No costs. Consequently, the connected miscellaneous petitions are also closed.

24.09.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa



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To

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KRISHNAN RAMASAMY.J.,

nsa

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