



W.P.No.26565 of 2021

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26565 of 2021

and

W.M.P.Nos.28017 and 28018 of 2021

Subramaniam HUF,
75, Senthilandavar Modern Rice Mill,
Viruppampallam, Pothiapalayam Post,
Kangayam – 638 701.
Tamil Nadu.

... Petitioner

Vs.

1.The Income Tax Officer,
Ward-I(5), Tirupur.

2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National Faceless Assessment Circle,
Delhi.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the first respondent in DIN:ITBA/AST/S/147/2021-2022/1035739000(1) dated 20.09.2021 issued under Section 147 read with Section 144B of the Income



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Tax Act, 1961 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : No appearance

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

This Writ Petition is of the year 2021.

2. Mr.R.Senniappan, learned counsel on record has passed away during the pendency of the writ petition. Therefore, by an order dated 25.09.2024, Registry was directed to delete the name of Mr.R.Senniappan and print the name of Mr.P.Rajavelu, learned counsel in the Cause List. Accordingly, his name is printed in the Cause List.

3. The petitioner has challenged the Impugned Assessment Order dated 20.09.2021 passed under Section 147 read with Section 144B of the Income Tax Act, 1961.



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4. Since there is no representation on behalf of the petitioner, owing to the factors stated above, this Writ Petition is dismissed for statistical purpose with liberty to the petitioner to restore the same. No costs. Connected Writ Miscellaneous Petitions are closed.

03.10.2024

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

1.The Income Tax Officer,
Ward-I(5), Tirupur.

2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National Faceless Assessment Circle,
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C.SARAVANAN, J.

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