IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.10.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.25906 of 2023
and
W.M.P.Nos.25348 & 25349 of 2023

Mr.Nachimuthu Sureshkumar ...Petitioner

Vs.

1. The Principal Commissioner of Income Tax,
Income Tax Department,
PCIT, Coimbatore – 1, Coimbatore – 641 018.

2. The Income Tax Officer/Assessing Officer,
Income Tax Department,
National Faceless Assessment Centre, Delhi. ... Respondents

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the first respondent by proceedings in Revision No.PCIT, Coimbatore -1/Revision – 264/100000311045/2022 in PAN : BWEPS6508Q dated 18.01.2023 and the Order of the second respondent by proceedings in PAN : BWEPS6508Q, Assessment year 2017-18 dated 25.03.2022 and quash the same.

For Petitioner : Mr.P.Saravana Sowmiyan

For Respondents : Dr.B.Ramaswamy

Senior Standing Counsel

ORDER

By consent, the main writ petition is taken up for disposal at the admission stage itself.

2. Challenging Impugned proceedings of the first respondent in Revision No.PCIT, Coimbatore -1/Revision – 264/100000311045/2022 in PAN : BWEPS6508Q dated 18.01.2023 and the Order of the second respondent by proceedings in PAN : BWEPS6508Q, Assessment year 2017-18 dated 25.03.2022, the present Writ Petition has been filed.

3. Though larger relief has been sought in the Writ petition, the petitioner has restricted his relief and the learned counsel appearing for the petitioner would submit that it is suffice if liberty is granted to the petitioner to file an appeal before the appellate authority for which the learned Senior Standing Counsel appearing for the respondents has no objection.

6. Considering the above submissions made by the learned counsel on

either side and in view of the no objection for granting liberty to the petitioner for filling the appeal, Writ Petition is dismissed granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of thirty days from the date of receipt of a copy of this order and the appellate authority shall entertain the appeal without insisting on delay aspect, if it is otherwise in order. No costs. Consequently, connected miscellaneous petitions are closed.

04.10.2024

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

To

1. The Principal Commissioner of Income Tax,
   Income Tax Department,
   PCIT, Coimbatore – 1, Coimbatore – 641 018.

2. The Income Tax Officer/Assessing Officer,
   Income Tax Department,
   National Faceless Assessment Centre, Delhi.

Krishnan Ramasamy, J.

vrc

W.P.No.25906 of 2023

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