



W.P.No.35903 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.35903 of 2024

and

W.M.P.Nos.38765 and 38764 of 2024

G.Boopalan

..Petitioner

Vs.

1.The Assessing Officer,
O/o. Income Tax Officer,
Ward -1, Vellore Barracks Cross Street,
Offices' Line, Vellore,
Income Tax Department,
Ministry of Finance,
Government of India.

2.The Principal Commissioner of Income Tax,
Chennai, Ayyankar Bhavan,
Uthamar Gandhi Road,
Nungambakkam,
Chennai.

..Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records pertaining to the impugned order passed by the respondents Assessment



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Unit, Income Tax Department against the petitioner vide PAN:BNYB3516J on 28.02.2023 for the Assessment year 2015-2016 and quash the same as illegal and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondents : 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 respondents.

3. In view thereof, the writ petition stands disposed of. 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 two weeks from the



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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 without reference to limitation. If the appeal(s) is not filed within the stipulated period i.e., two weeks from the date of receipt of a copy of this order, it is open to the respondents to proceed in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

02.12.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

shk

To

1. The Assessing Officer,
O/o. Income Tax Officer,
Ward -1, Vellore Barracks Cross Street,
Offices' Line, Vellore, Income Tax Department,
Ministry of Finance, Government of India.
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Nungambakkam,
Chennai.

MOHAMMED SHAFFIQ, J.

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