IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.01.2024

C O R A M

The Hon'ble Mr. Justice **SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.56 of 2024

M.Jayanthi ... Petitioner

vs.

The Principal Director of Income Tax
(Investigation Section),
Commissioner of Income Tax-1,
Income Tax Department,
Nungambakkam, Chennai-600 034. ... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Mandamus directing the respondent to dispose my representation dated 03.10.2023 in accordance with law.

For Petitioner : Ms.D.Bharathy

For Respondent : Mr.A.N.R.Jayaprathap,
Junior Standing Counsel (Tax)

O R D E R

The petitioner seeks a mandamus for the disposal of a representation dated 03.10.2023. The petitioner states that she was an employee of Vijaya Vignesh Associates, and that she worked as an Accountant in the said company. In the year 2018, she voluntarily resigned from the services of the company. She states that her last drawn salary was Rs.22,000/- and that she is being mulcted with liability for the income earned by her employer. By stating that she received a notice calling upon her to pay a sum of Rs.23,81,29,342/- for the Assessment Year 2015-16 and a sum of Rs.1,85,69,000/- for the Assessment Year 2016-17, she seeks disposal of the representation dated 3.10.2023.

2. Mr.A.N.R.Jayaprathap, learned junior standing counsel, accepts notice for the respondent. He submits that *ex parte* assessments were made for Assessment Years 2015-16 and 2016-17 because the petitioner failed to participate in proceedings in spite of issuance of notices to the petitioner. Therefore, learned counsel submits that the relief claimed cannot be granted when the petitioner has failed to challenge the assessment orders in a manner known to law.

3. The petitioner has placed on record the assessment orders for the Assessment Years 2015-16 and 2016-17. Upon issuance of such

assessment orders, the statute enables the petitioner to file an appeal against such orders. In the alternative, it was open to the petitioner to invoke the discretionary jurisdiction of this Court in respect of such assessment orders. Without resorting to any of these measures, the petitioner has submitted a representation dated 03.10.2023 and seeks issuance of a mandamus by this Court for the consideration thereof. This request cannot be countenanced in these facts and circumstances.

4. Therefore, W.P.No.56 of 2024 is disposed of by leaving it open to the petitioner to avail of any remedies available under law. There shall be no order as to costs.

08.01.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

The Principal Director of Income Tax
(Investigation Section),
Commissioner of Income Tax-12,
Income Tax Department,
Nungambakkam, Chennai-600 034.

W.P No.56 of 2024

SENTHILKUMAR RAMAMOORTHY J

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<u>Writ Petition No.56 of 2024</u>

<u>08.01.2024</u>