



W.P.(MD)No.10760 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.08.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.10760 of 2024

and

W.M.P.(MD)Nos.9621 and 9622 of 2024

Subramanian

... Petitioner

Vs.

1.Income Tax Department,
National Faceless Assessment,
(Assessment Unit),
Delhi – 110 003.

2.Income Tax Officer,
ITO Ward-4, Nellai Citicentre,
Tiruchendur Road,
Rahmath Nagar,
Tirunelveli – 627 011.

3.The Principal Chief Commissioner of Income Tax,
Tamil Nadu and Pudhuchery,
Main Building, 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 for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the order dated 18.03.2024 bearing DIN & Notice No.ITBA/AST/S/143(3)/2023-24/1062830011(1) for AY 2020-21 for PAN: KWAPS9264L, quash the same and consequentially direct the first respondent to process the updated return and initiate fresh assessment proceeding.

For Petitioner : Mr.S.Saravanakumaran

For R-2 and R-3 : Mr.J.Parekh Kumar
Senior Standing Counsel

ORDER

This Writ Petition is filed challenging the order dated 18.03.2024 bearing DIN & Notice No.ITBA/AST/S/143(3)/2023-24/1062830011(1) for AY 2020-21 for PAN: KWAPS9264L, with a consequential direction to the first respondent to process the updated return and initiate fresh assessment proceeding.

2. After making brief submissions regarding the facts of the case, the learned counsel for the petitioner seeks liberty of this Court to file an appeal.



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3. In view thereof, the petitioner is granted liberty to file an appeal within a period of four weeks. If any such appeal is filed, the same shall be entertained without any reference to the limitation subject to conditions including pre-deposit, if any. The respondents shall keep all the recovery proceedings in abeyance until the appeal is filed within the period stipulated above.

4. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

13.08.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

- 1.Income Tax Officer,
ITO Ward-4, Nellai Citicentre,
Tiruchendur Road,
Rahmath Nagar,
Tirunelveli – 627 011.
- 2.The Principal Chief Commissioner of Income Tax,
Tamil Nadu and Pudhuchery,
Main Building, No.121,
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MOHAMMED SHAFFIQ, J.

Nsr

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