BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.09.2024

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.23334 of 2024
and
W.M.P.(MD).Nos.19756 and 19758 of 2024

R.Singaravadivelan ... Petitioner

Vs.

Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110 003. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in order dated 19.08.2024 bearing DIN ITBA/PNL/F/271(1)(c)/2024-25/1067727977(1) passed under Section 271(1)(c) of the Income Tax Act, 1961 on the file of the respondent and quash the same as illegal.

For Petitioner : Mr.Rahul Unnikrishnan
For Respondent : Mr.N.Dilipkumar
Senior Standing Counsel

ORDER

The present Writ Petition is filed challenging the impugned order of penalty dated 19.08.2024 passed under Section 271(1)(c) of the Income Tax Act, 1961.

2. In view of the orders passed by this Court in W.P.(MD).No.23335 of 2024 dated 30.09.2024, the petitioner is granted liberty to approach the Appellate Authority, if they are aggrieved by the consequential order of penalty. It is also open to the petitioner to move an interim application for stay before the Appellate Authority or the Assessing Authority under Section 220(6) of the Act. If any such application is filed, the same shall be considered and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. Until then, recovery proceedings shall be kept in abeyance. If the petitioner does not avail of the above opportunity, it is always open to the respondent/authority to proceed with the recovery proceedings in accordance with law.

3. With the above observations, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

30.09.2024

Index : Yes / No
Internet : Yes/ No
Lm

To
Assessment Unit,
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Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110 003.

MOHAMMED SHAFFIQ, J.

Lm

W.P.(MD).No.23334 of 2024

30.09.2024