



**W.P.(MD).No.23335 of 2024**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 30.09.2024**

**CORAM**

**THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ**

**W.P.(MD).No.23335 of 2024**

**and**

**W.M.P.(MD).Nos.19757 and 19759 of 2024**

R.Singaravadivelan

... Petitioner

**Vs.**

Assessment Unit,  
Income Tax Department,  
National Faceless Assessment Centre,  
Ministry of Finance,  
Room No.401, 2<sup>nd</sup> 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 28.02.2024 bearing DIN ITBA/AST/147/2023-24/1061633530(1) passed under Section 147 read with Section 144B 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<br>Senior Standing Counsel |

**ORDER**

The present Writ Petition is filed challenging the impugned order passed by the respondent dated 28.02.2024.



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2. After making submissions for a brief while, the learned counsel for the petitioner would seek liberty of this Court to file an appeal. In response, the learned Senior Standing Counsel appearing for the respondent would submit the appeal may be filed within a stipulated period. If any such appeal is filed, the same would be considered and orders would be passed in accordance with law.

3. In view thereof, this Writ Petition is disposed of granting liberty to the petitioner to file an appeal before the appropriate authority within a period of two (2) weeks from the date of receipt of a copy of this order. If any such appeal is filed within the above stipulated period, the same shall be entertained without reference to limitation subject to complying with all other conditions relating to filing of appeal and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**30.09.2024**

Index : Yes / No  
Internet : Yes/ No  
Lm



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**MOHAMMED SHAFFIQ, J.**

Lm

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