



W.P.(MD)No.26737 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.11.2024

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD)No.26737 of 2024

and

W.M.P.(MD)Nos.22670 and 22671 of 2024

Giriraj

...Petitioner

Vs

The Income Tax Officer,
National Faceless Assessment Centre,
New Delhi.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned assessment order dated 21.03.2022 corresponding to DIN No.ITBA/AST/S/147/2021-22/1041121545(1) made by the respondent and the consequential demand notice in Letter No. ITBA/Com/F/17/2024-25/1069092622(1) dated 25.09.2024 and quash the same as illegal.

For Petitioner : Mr.M.Mahaboob Athiff

For Respondent : Mr.N.Dilip Kumar
Standing Counsel



W.P.(MD)No.26737 of 2024

ORDER

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Heard Mr.M.Mahaboob Athiff, learned counsel for the petitioner and Mr.N.Dilip Kumar, learned Standing Counsel for the respondent.

2. This Writ Petition has been filed challenging the assessment order dated 21.03.2022 and the consequential demand notice dated 25.09.2024.

3. Considering the availability of the appellate remedy before the Commissioner of Income Tax (Appeals) under Section 246(A) of the Income Tax Act, this Writ Petition is disposed of with liberty to the petitioner to approach the appellate authority along with an application to condone the delay. As and when such application is filed, the same shall be dealt with on merits and in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

11.11.2024

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



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National Faceless Assessment Centre,
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K.KUMARESH BABU, J.

Nsr

W.P.(MD)No.26737 of 2024

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