



WEB COPY



W.P. No.3345 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.3345 of 2025

and

W.M.P.Nos.3715 and 3716 of 2025

A.Arockiya Raj

.. Petitioner

Vs.

1. The Commissioner of Income Tax (Appeals)

National Faceless Appeals Centre,
New Delhi 110 003.

2. The Income Tax Officer,

Non-Corporate Ward 15(1),
Wanapathy Block, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

3. National Faceless Assessment Centre,

Ministry of Finance,
New Delhi 110 003.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records pertaining to the issue of the impugned appellate order dated 06.01.2025 for the assessment year 2015-16 relating to PAN:AJCPA3242K vide DIN and Order No.ITBA/NFAC/S/250/2024-25/1071905729(1) relating to Appeal No.NFAC/2014-15/10126232 on the file of the 1st respondent and to quash the same.



W.P. No.3345 of 2025

WEB COPY

For Petitioner : Mr.P.Madhavan

For Respondents : Mrs.S.Premalatha
Standing Counsel

ORDER

The present writ petition is filed challenging the order of the appellate authority dated 06.01.2025 on the premise that the impugned order has been passed without considering the issues on jurisdiction which was permitted to be raised before the appellate authority by this Court vide order dated 17.12.2024 in W.P.No.38107 of 2024.

2. The learned counsel for the respondent would submit that the petitioner may raise these objections within a period of 2 weeks from the date of receipt of a copy of this order and the appellate authority would reconsider and pass orders afresh.

3. In view thereof, writ petition stands disposed of. The petitioner shall submit its objections within a period of 2 weeks from the date of receipt of a copy of this order. The appropriate respondent shall consider the objections filed by the petitioner and thereafter pass orders afresh in accordance



W.P. No.3345 of 2025

with law. No costs. Consequently, connected miscellaneous petitions are closed.

WEB COPY

31.01.2025

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
spp



W.P. No.3345 of 2025

To:

WEB COPY

1. The Commissioner of Income Tax (Appeals)
National Faceless Appeals Centre,
New Delhi 110 003.
2. The Income Tax Officer,
Non-Corporate Ward 15(1),
Wanapathy Block, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
3. National Faceless Assessment Centre,
Ministry of Finance,
New Delhi 110 003.



WEB COPY



W.P. No.3345 of 2025

MOHAMMED SHAFFIQ, J.

spp

W.P. No.3345 of 2025

and

W.M.P.Nos.3715 and 3716 of 2025

31.01.2025