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W.P.No.6633 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6633 of 2022
and
W.M.P.No.6719 of 2022

Usha Abhaya

... Petitioner

Vs.

1.The Assistant Commissioner of Income Tax,
Non Corporate Circle 7(1),
Chennai, 121 Mahatma Gandhi Salai,
Chennai – 600 034.

2.The Joint Commissioner of Income Tax,
Non Corporate Range 7, Chennai,
121 Mahatma Gandhi Salai,
Chennai – 600 034.

3.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax Income-Tax Officer,
National e-Assessment Centre,
Delhi.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondents and quash the impugned order in PAN AAAPU1734B dated 03.03.2022 in DIN & Letter No.ITBA/AST/F/17/2021-22/1040329641(1)



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passed by the Third Respondent along with impugned notice under Section 148 of the Income Tax Act, 1961 in PAN:AAAPU1734B dated 26.03.2021 in DIN & ITBA No.ITBA/AST/S/148/2020-21/1031791825(1) issued by the First Respondent for the Assessment Year 2017 – 2018.

For Petitioner : Mr.N.V.Narayanan

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel and
Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

It is informed by the learned counsel for the Petitioner that after the present Writ Petition was filed an assessment order came to be passed on 29.03.2022 for the Assessment Year 2017 – 2018 against which the Petitioner had preferred an appeal before the Appellate Commissioner, who dismissed the said Appeal on 26.06.2024, against which further appeal is pending before the Tribunal.

2. Considering the same, this Writ Petition is liable to be dismissed. However, liberty is given to the Petitioner to raise all the grounds that are available to them in law before the Tribunal which is seized of the matter.



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3. This Writ Petition is disposed of with the above liberty. No costs.

Consequently, connected Writ Miscellaneous Petition is closed.

28.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.
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