



W.P.Nos.14463 of 2022 etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.10.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.P.Nos.14463, 14471, 14466 & 14469 of 2022
and W.P.Nos.23088 & 23086 of 2023
and W.P.Nos.23650, 23565, 24124 & 23308 of 2021
and

WMP.Nos.13677, 13680, 13681, 13682,
13684, 13686, 13688 & 13689 of 2022
and WMP.Nos.24785, 24786, 24897, 24898,
24576, 24579, 25430 & 25432 of 2021
and WMP.Nos.22622, 22624, 22625 & 22628 of 2023

WP.No.14463 of 2022:

Shri Chakrapani Jayakumar
88, VIIth Cross, Anna Nagar, Peelamedu,
Coimbatore – 641 004
PAN No.ADRPJ5697A

... Petitioner(s)

Vs.

Assistant Commissioner of Income Tax, Central Circle 2
Coimbatore Main Building, 63, Race Course Road,
Coimbatore – 641 018.

... Respondent(s)



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PRAYER: Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari, to call for the records in DIN No.ITBA/PNL/F/271(1)(c)/2021-22/1041642379(1) dated 26.3.2022 on the file of the Respondent and quash the same.

And batch cases

Case Nos.	For Petitioner(s)	For Respondent(s)
WP.Nos.14463, 14466, 14469 & 14471 of 2022 and WP.Nos.23086 & 23088 of 2023	Mr.V.S.Jayakumar, Senior Counsel for Mr.Bhagavath Krishnan	Mr.A.P.Srinivas, Senior Standing Counsel for Mr.A.N.R.Jayaprathap, Junior Standing Counsel
WP.No.23565, 23650, 23308 & 24124 of 2021	Mr.V.S.Jayakumar, Senior Counsel for Mr.Bhagavath Krishnan	Mr.A.P.Srinivas, Senior Standing Counsel for Mr.A.N.R.Jayaprathap, Junior Standing Counsel for R1 & R3 Mr.R.Rajesh Vivekanandan, Deputy Solicitor General of India for R2



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COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Though number of grounds have been urged in these Writ Petitions, we find that all the issues require determination of factual aspects of the case and it would be appropriate for the petitioner to avail the remedy of appeal in which the factual aspects could be gone into.

2. Though learned counsel for the petitioner insists that the nature of issue raised before this Court is such that it needs to be examined by the Writ Court, we do not find that there is any such issue involved which should be examined by the Writ Court without insisting on exhaustion of alternate remedy.

3. We are accordingly inclined to dismiss these Writ Petitions, however, with liberty to approach the appellate forum. Considering that there was an interim order operating in favour of the petitioner, the same will continue for a period of 30 days.

4. If the petitioner files appeals within a period of 30 days from today, the appellate authority shall decide the same on its own merits without going into the issue of limitation. We make it clear that we



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are not commenting on the merits of the matter and it is open to the petitioner to raise all the issues, including those raised in these Writ Petitions, to assail the assessment order.

5. With the aforesaid liberty, these writ petitions are dismissed. There shall be no order as to costs. Consequently, interim application stands closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
31.10.2025

Index : Yes/No

Neutral Citation : Yes/No

sl

Note: Registry is directed to issue this order on or before 03.11.2025.

To

Assistant Commissioner of Income Tax, Central Circle 2
Coimbatore Main Building, 63, Race Course Road,
Coimbatore – 641 018.



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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

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