IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.15430 of 2023
and
W.M.P.No.14967 of 2023

Ram Prasath Muthunarayanan Reddy ...Petitioner

-Vs-

The Assistant Commissioner of Income Tax,
Office of the Assistant Commissioner of Income Tax,
Central Circle 1 (4),
Room No.323, 3rd Floor, Investigation Building,
Chennai – 34. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a direction in the nature of Writ of Certiorari, to call for the undated Assessment Order in PAN No.ANPPM6123N, in DIN No:ITBA/AST/M/153A/2021-22/1042375606(1) for Assessment Year 2019-20 passed by the respondent, and quash the same as illegal and pass such further orders.

For Petitioner : Mr.K.Ravi

For Respondent : Mr.A.P.Srinivas,
Senior Standing Counsel and
Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

The Petitioner has challenged the undated Assessment Order in PAN No.ANPPM6123N, in DIN No:ITBA/AST/M/153A/2021-22/1042375606(1) passed for Assessment Year 2019-20 by the Respondent under Section 153A of the Income-tax Act, 1961.

2. In the preamble to the impugned order at S.No.12, the date of the assessment order has been left blank. However, the impugned order is accompanied by the computation of Income Tax payable and a Notice of Demand under Section 156 of the Income Tax Act, 1961 dated 30.03.2022. It is also seen that the impugned assessment order bears the signature of the Assessing Officer on the said date.

3. The ground on which the impugned assessment order has been challenged is on the aspect of limitation. A common Typed Set of documents filed by the Respondent indicates that the impugned assessment order was communicated on 31.03.2022 along with the assessment orders passed for

the other assessment years.

4. In view of the same, the challenge to the impugned order on the ground of limitation is unsustainable and stands rejected. However, the Petitioner is at liberty to challenge the impugned assessment order before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

5. In case the petitioner files such an appeal, the Appellate Authority shall consider such appeal on merits on its own turn and in accordance with law without reference to the aspect of limitation.

6. In the result, the Writ Petition stands dismissed with the above liberty. No costs. Consequently, the connected miscellaneous petition is closed.

17.11.2025

cda

To

The Assistant Commissioner of Income Tax,
Office of the Assistant Commissioner of Income Tax,
Central Circle 1 (4),
Chennai – 34.

C.SARAVANAN , J.

cda

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