IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.15434 of 2023
and
W.M.P.No.14971 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),
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 Assessment Order dated 19.04.2021 in PAN No.ANPPM6123N, in DIN No:ITBA/AST/M/153A/2021-22/1042374642(1) for Assessment Year 2018-19 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 assessment order dated 19.04.2021 in PAN No.ANPPM6123N, DIN No:ITBA/AST/M/153A/2021-22/1042374642(1) passed for the Assessment Year 2018-19 under Section 153A read with Section 143(3) of the Income Tax Act, 1961.

2. The challenge to the impugned assessment order is on the ground of limitation. Further, the ground on which this Writ Petition has been filed is that the initiation of penalty proceedings against the Petitioner under Section 271(1)(b) of the Income Tax Act, 1961, pursuant to the impugned assessment order is also without jurisdiction.

3. In the Counter Affidavit that has been filed in this Writ Petition, the Respondent has clearly stated as follows:

> "23. I respectfully submit that regard to para no.25 of the affidavit, the case was centralized vide order of the Principal Commissioner of Income Tax – 17, Mumbai, dated 16.03.2021 passed under Section 127(2) of the Income Tax Act, 1961, in No.Pr.CIT-17/Order under Section 127(2)/2020-21 and having DIN No.ITBA/COM/M/17/2020-21/1031542550(1). The petitioner was infomed about this order vide letter dated 17.03.2021 having DIN No.ITBA/COM/S/91/2020-21/1031542640(1) which had been uploaded on system.

> Hence, the respondent had full jurisdiction to complete assessment proceedings in the case of the petitioner.
>
> 24. I respectfully submit that, in reply to the grounds in para i, the assessment order for AY 2016-17 was passed on 30.03.2022 and had been dispatched on 31.03.2022, within the limitation date. Thus, the assessment order is valid."

4. To support the same, the learned Senior Standing Counsel for the Respondent has also produced a Typed Set of documents containing the postal dispatch record of the orders dated 31.03.2022. The communication of the impugned order is at S.No.37 in the aforesaid postal dispatch record. As such, it is submitted that the challenge to the impugned order on the ground of limitation cannot be sustained.

5. Therefore, the Writ Petition is liable to be dismissed. However, liberty is given to the Petitioner to challenge the impugned order before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

6. In case the Petitioner files such an appeal within the said period, the Appellate Authority may consider the appeal and dispose of it on merits without reference to the aspect of limitation.

C.SARAVANAN , J.

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

17.11.2025

cda
Index : Yes/No
Speaking/Non Speaking order

To

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

W.P.No.15434 of 2023