IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.13982 of 2025
& W.M.P.No.15745 of 2025

M.S.Moorthy

... Petitioner

Vs.

1.The National Faceless Assessment Centre (NaFAC),
Income Tax Department, Govt.of India,
Ministry of Finance, North Block,
New Delhi 110 002.

2.The Income Tax Appellate Tribunal 'A' Bench,
Rajaji Bhavan, Besant Nagar,
Chennai 600 090

3.The Income Tax Officer,
Company Circle IV,
Income Tax Office, Nungambakkam,
Chennai 600 034

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to

a) call for the records in the order in ITA.2840/CHNY/2019 dated

18.12.2023 on the file of the 2nd respondent for AY 2011-12 and quash the same.

b) call for the records in the Assessment order in ITBA/AST/S/ 143(3)/2024-25/1074209682(1) dated 08.03.2025 on the file of the 1st respondent for the AY 2011-12 and quash the same.

For Petitioner	:	Mr.N.Ramakrishnan
For Respondent	:	Ms.S.Premlatha, Junior Standing counsel

ORDER

This writ petition has been filed challenging the impugned orders dated 18.12.2023 & 08.03.2025 passed by the respondents.

2. Ms.S.Premalatha, learned Junior Standing counsel, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the present petition has been filed challenging the impugned orders dated 18.12.2023 and 08.03.2025 and it

is a 3rd round of litigation. Further, he would submit that now, the petitioner is willing to file an appeal against the impugned order dated 08.03.2025. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal. He would also submit that he is willing to pay 10% of the disputed tax amount to the respondent. Hence, he requests this Court to pass appropriate orders.

4. In reply, the learned Junior Standing counsel appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

5. Heard the learned counsel for the petitioner and the learned Junior Standing counsel for the respondent and also perused the materials available on record.

6. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against

the impugned order dated 08.03.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the said impugned order since it will be sufficient to meet out the case of the petitioner.

7. Further, it was submitted that the petitioner is now willing to pay 10% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned orders dated 18.12.2023 & 08.03.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned order dated 08.03.2025.

8. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the impugned order dated

08.03.2025, before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order, subject to the payment of a sum of Rs.10,00,000/- (Rupees Ten Lakhs Only) to the respondents. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

21.04.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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