IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.23296 of 2025 and
WMP.No.26166 of 2025

D.Muralidharan ...Petitioner

Vs.

1. Valuation Officer – 2
Office of the Valuation Officer – 2, Valuation Cell
Income Tax Department, Prakash Presidium
3rd Floor, No.110, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

2. The Assistant Commissioner of Income Tax
Non-Corporate Circle 20(1), Chennai
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

3. The Commissioner of Income Tax (Appeal) – 14
No. 121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent pertaining to the order U/s 16A(5) of the Wealth Tax Act, 1961 dated 18/11/2020 in F.No. VO II/CHE/CG(21)/2019-20/328 and quash the same as illegal, arbitrary and violative of principles of natural justice and consequently direct the 1st respondent to pass an order considering the objections raised by the petitioner and/or pass other orders as this Court may deem fit and proper in the facts and circumstances of the case.

For Petitioner	:	Mr.Suhrit Parthasarathy
For Respondents	:	Dr.B.Ramaswamy Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel takes notice on behalf of the respondents. By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition is filed challenging the order of the 1st respondent dated 18.11.2020 and to quash the same.

3. The learned counsel for the petitioner would submit that while passing the impugned order, the 1st respondent had not followed the

guidelines while determining the valuation which was carried out earlier to the remand report called for by the appellate authority. That apart, the objections filed by the petitioner was not considered. According to the petitioner, valuation carried over by the 1st respondent is not in accordance with law . This work was carried out by the assessing officer to file remand report as called for by the appellate authority.

4. Dr.B.Ramaswamy the learned Senior Standing Counsel appearing for the Respondents would submit that after considering all the evidence produced by the petitioner and after taking note of the relevant materials gathered by the 1st respondent during physical inspection of the properties, the 1st respondent has estimated the Fair Market Value of the immovable property and thereafter the remand report was filed and if there is any objections, the same can be raised before the appellate authority, where, the petitioner will get opportunity to raise all his objection against the remand report. He therefore prays for the dismissal of this writ petition.

5. Heard both sides. Perused the records.

6. Now the grievance of the petitioner was that valuation of the immovable property carried out by the 1st respondent is not in accordance with law.

7. If that is the issue, while filing remand report before the appellate authority, certainly remand report will be available to the petitioner in which case, the petitioner is entitled to raise all the issues including the non compliance of the provisions of law, before the appellate authority who will consider the objections of the petitioner on merits.

8. In such view of the matter, I do not find any merit in this writ petition. Accordingly this writ petition id dismissed, granting liberty to the petitioner to raise all the issues including non compliance of the provisions of law while valuing the property, before the appellate authority. No costs. Consequently, connected Miscellaneous Petition is closed.

27.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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KRISHNAN RAMASAMY, J.

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