



W.P.No.25098 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25098 of 2025

and

W.M.P.Nos.28279 & 28281 of 2025

Kannan Anandhababu

... Petitioner

Vs.

The Income Tax Officer,
Ward 1(2), Tirupur.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, for issue a Writ of Mandamus, calling for the records pertaining to the Assessment Order passed by the respondent in Order No.ITBA/AST/S/147/2023-24/1062066759(1) dated 06.03.2024 and quash the same as illegal and allow the petitioner to file the Income Tax Return for the particular assessment year.

For Petitioner : Mr.P.Selvakumar

For Respondent : M/s.M.Sheela
Senior Standing Counsel

ORDER



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The petitioner is before this Court challenging the impugned Assessment

WEB COPY Order dated 06.03.2024 passed under Section 147 read with Section 144 read with Section 144B of the Income Tax Act, 1961.

2. Although the petitioner has raised several grounds against the impugned Assessment Order dated 06.03.2024, learned counsel for the petitioner would submit that the petitioner would be satisfied if a liberty is given to the petitioner to file a statutory appeal before the Appellate Commissioner.

3. Considering the request of the learned counsel for the petitioner, the petitioner is given liberty to file a statutory appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order. If such an appeal is filed within such time, the Appellate Commissioner shall dispose of the same on merits.

4. Considering the fact that dispute pertains to the assessment year 2018-19, the Appellate Commissioner may endeavour to dispose of the appeal as expeditiously as possible.

5. It is open to the petitioner to file appropriate application under Section



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220 of the Income Tax Act, 1961 before the respondent for staying of the

WEB COPY recovery proceedings.

6. With the above directions, this Writ Petition stands disposed of.
Consequently, connected miscellaneous petitions are closed. No costs.

22.09.2025

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Neutral Citation : Yes / No

To

The Income Tax Officer,
Ward 1(2), Tirupur.

C.SARAVANAN, J.

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