IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

Coram:
The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.28199 of 2022

Sudalaimani Raju

...Petitioner

Versus

1.The Assistant Commissioner of Income Tax,
Non-Corp. Circle 8(1),
Annex Building, 5th Floor,
121, MG Road, Nungambakkeam,
Chennai – 600 034.

2.The Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110 003.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records in DIN: ITBA/AST/S/143(3)/2022-23/1045986501(1) dated 26.09.2022 on the file of the 2nd Respondent relating to the A.Y.2020-21 and quash the same.

For Petitioner	:	Mr.R.Sandeep Bagmar
For Respondents	:	Mr.V.Mahalingam, Senior Standing Counsel

ORDER

The relief sought in this writ petition is to call for the records of the impugned Assessment Order dated 26.09.2022 in DIN: ITBA/AST/S/143(3)/2022-23/1045986501(1) for the A.Y.2020-21 passed by the 2nd Respondent and quash the same.

2. The learned counsel for the Petitioner submitted that though this petition has been filed for the aforesaid relief, the Petitioner has now restricted his relief and seeks liberty to file an appeal before the concerned Appellate Authority.

3. The above submission made by the learned counsel for the Petitioner has been fairly conceded by the learned Senior Standing Counsel appearing for the Respondents.

4. Considering the submissions made by the learned counsel on either side, this Court is of the opinion that it would be appropriate to dismiss this writ petition and grant liberty to the Petitioner to file an appeal before the concerned Appellate Authority.

5. Accordingly, this Writ Petition is dismissed and liberty is granted to the Petitioner to file an appeal before the concerned Appellate Authority, within a period of four weeks from the date of receipt of a copy of this order. On filing of such appeal by the Petitioner, the concerned Appellate Authority shall consider the same and pass appropriate orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the Petitioner, as expeditiously as possible. No costs.

10.06.2025

mrr

Index: Yes/No

Neutral Citation: Yes/No

Speaking Order (or) Non-Speaking Order

To

1.The Assistant Commissioner of Income Tax,
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KRISHNAN RAMASAMY, J.

mrr

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