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W.P.No.32855 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :27.02.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32855 of 2023

and

W.M.P.Nos.32488 & 32489 of 2025

C.Nedumudikilli

...Petitioner

Vs.

1. The Commissioner of Income Tax (Appeals)-18
New Building, New No.46, Old No.108,
III Floor, Room No.303, Mahatma Gandhi Road,
Chennai – 600 034.

2. The Assistant Commissioner of Income Tax
Central Circle 1 (1)
Room No.320, Investigation Wing,
No.46, M.G.Road, Nungambakkam,
Chennai – 600 034.

...Respondent

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records on the file of the respondent No.1 relating to the impugned order dated 28.06.2022 and to quash the same inasmuch as with respect to the assessment years 2002-2003, 2003-2004 and 2004 and 2005 and consequently, to direct the respondents to return/refund the seized amount of Rs.61,05,495/- along with interest at the rate of 12% p.a. to the petitioner.

For Petitioner : Mr.T.Sai Krishnan
for Mr.S.Kishore Kumar
For Respondents : Mr.A.N.R.Jayaprathap,
Junior Standing Counsel



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Order

Heard Mr.T.Sai Krishnan, learned counsel appearing for the petitioner and Mr.A.N.R.Jayaprathap, learned Junior Standing Counsel for respondents

2. The learned counsel for the petitioner submits that though the petitioner has sought for a larger relief, (viz., seeking to quash the impugned order) suffice it would be, if this Court issues a direction, permitting the petitioner to file an appeal before the Appellate Authority, so that the petitioner would be able to establish his case before the Appellate Authority.

3. The learned Junior Standing Counsel for the respondents fairly submitted that since the petitioner has confined the prayer, and only seeks permission of this Court to avail the Appeal remedy, this Court may pass orders, as it deems fit.

4. Considering the fact that the petitioner has now restricted their



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prayer and sought for a direction permitting them to file Appeal before the

Appellate Authority, this Court is inclined to pass/issue the following orders/directions:-

i) The petitioner is permitted to approach the Appellate Authority by way of Appeal as against the order, which is impugned herein within a period of 30 days from the date of receipt of a copy of this order and the same shall be entertained by the Appellate Authority, without raising any ground on limitation aspect and disposed of in accordance with law

5. The Writ Petition is dismissed with liberty, as stated supra. No costs. Consequently, connected Miscellaneous Petitions are closed.

27.02.2025

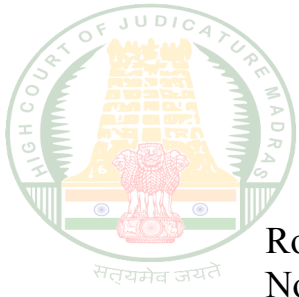
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Index : yes/no

To

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Krishnan Ramasamy,J.,

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