



W.P.No.32193 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 28.08.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

**Writ Petition No.32193 of 2025 and
WMP.Nos.36079 & 36080 of 2025**

Parangusam Malligarjun

...Petitioner

Vs.

1. Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
New Delhi.

2.Income Tax Officer,
Non - Corporate Ward 8(1), Chennai,
121, MG Road, Nungambakkam
Chennai-600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari Calling for the records in the file of the Respondents and quash the impugned order (Impugned order No.1) passed by the First Respondent under section 147 r.w.s 144 read with section 144B of the Income Tax Act,1961 in PAN BBOPM0711N dated 29.02.2024 in DIN ITBA/AST/ S/147/ 2023-24/ 1061783986(1) for the AY 2019-20.



WEB COPY



W.P.No.32193 of 2025

For Petitioner : Mr.T.Gowthaman
Senior Advocate
for Mr.Roshan
For Respondents : Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

This Writ Petition has been filed challenging the order of the 1st respondent dated 29.02.2024 and to quash the same.

2. Mrs.S.Premalatha, learned Senior 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. After arguing for some time, the learned Senior Counsel for the petitioner seeks permission of this Court to withdraw this writ petition with liberty to file appeal before the appellate authority. He has also made an endorsement to that effect.

4. The learned Senior Standing Counsel appearing for the respondents would submit that since there is a delay in filing the appeal, huge costs may be imposed in case the petitioner is permitted to file appeal.



W.P.No.32193 of 2025

WEB COPY 5. Considering the submissions made by the learned counsel appearing on either side, this Writ Petition is dismissed as withdrawn with liberty to the petitioner file an appeal before the appellate authority, subject to payment of a sum of RS.10,000/- to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of two weeks from the date of receipt of a copy of this order and on such appeal being filed along with the aforesaid payment, the appellate authority shall take the appeal on record and decide the same on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible. No costs. Consequently, the connected miscellaneous petitions are also closed.

28.08.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
arr

KRISHNAN RAMASAMY, J.

arr



W.P.No.32193 of 2025

WEB COPY

1. Assessment Unit
Income Tax Department,
National Faceless Assessment Centre,
New Delhi.

2. Income Tax Officer,
Non - Corporate Ward 8(1), Chennai,
121, MG Road, Nungambakkam
Chennai-600 034.

**Writ Petition No.32193 of 2025 and
WMP.Nos.36079 & 36080 of 2025**

28.08.2025