



W.P.No.35449 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35449 of 2023

and

W.M.P.Nos. 35413 and 35414 of 2023

Ealumalai Bakthavachalam,
7, Sri Devi Garden,
Gangai Amman Koil Street,
Valasaravakkam, Chennai – 600 087.

... Petitioner

Vs.

1. The Assessment Unit/Verification Unit/Technical Unity/Review Unit
Income Tax Department,
New Delhi.

2. Income Tax Officer,
Non Corp. Ward 8 (1), Che
No.121, Mahatma Gandhi Road,
Chennai, Tamil Nadu – 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the 1st respondent and quash the impugned order in ITBA/AST/S/147/2022-23/1051277294(1) dated 25.03.2023 passed under Section 147 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2018-19 by the 1st respondent as illegal and not in accordance with law.



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For Petitioner : Mr. Narayanan

For Respondents : Mrs. S.Premalatha
Senior Standing Counsel

ORDER

Learned counsel for the petitioner at this stage submits that the petitioner will work out his remedy before the Appellate Commissioner, therefore, seeks liberty.

2. Recording the same, this writ petition is closed with the above liberty. Connected miscellaneous petitions are closed.

3. The petitioner shall file an appeal against the impugned order within a period of 30 days from the date of receipt of a copy of this order. If any such appeal is filed, the appeal shall be disposed of on merits without reference to limitation.

15.12.2025

Neutral Citation : Yes / No

mp



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To:

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New Delhi.
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C.SARAVANAN, J.

mp

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