IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37516 of 2025
and
W.M.P.Nos.41970 & 41973 of 2025

Nurbasha Imran ... Petitioner

Vs.

1. The Income Tax Officer
   Ward 1 Tiruvallur
   No.2, First Floor, Jawaharlal Nehru Road,
   Tiruvallur, Tamil Nadu – 602 001.

2. The Assessment Unit
   Income Tax Department
   National e-Assessment Centre
   E-Ramp, Jawaharlal Nehru Stadium,
   Delhi – 110 003.

3. National Faceless Appeal Centre (NFAC)
   Income Tax Department,
   National e-Assessment Centre
   E-Ramp, Jawaharlal Nehru Stadium,
   Delhi – 110 003. ... Respondents

Writ Petition is 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 first respondent in impugned order passed under Section 148A(d) of the Income Tax Act, 1961 by the first respondent in DIN & Letter No. ITBA/AST/F/148A/2021-22/1042285666(1) dated 31.03.2022 and consequential impugned assessment order passed by the second respondent in DIN No. ITBA/AST/S/147/2022-23/1050072701(1) dated 22.02.2023 under Section 147 r.w.s 144B of the Income Tax Act, 1961 for the A.Y.2015-16; and consequential order passed by the third respondent in Order u/s 250 of Income Tax Act, 1961 – DIN & Order No : ITBA/NFAC/S/250/2024-25/1067769346(1) dated 20.08.2024 and quash the same as without jurisdiction, *void ab initio* and violation of principal of natural justice.

For Petitioner : Mr.B.Sivaraman

For Respondents : Mr.B.Ramana Kumar
Senior Standing Counsel

ORDER

Mr.B.Ramana Kumar, learned Senior Standing Counsel, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Senior Standing Counsel for the respondents, this Writ Petition is being disposed of at the time of admission.

3. There is no merit in this writ petition, as the petitioner has already filed an appeal before the appellate authority against the impugned assessment Order dated 22.02.2023 that came to be passed pursuant to impugned Order dated 31.03.2022 passed under Section 148A(d) of the Income Tax Act, 1961.

4. Since the petitioner already opted for appellate remedy before the Tribunal, this Writ Petition is dismissed with a liberty to the petitioner to pursue the appeal before the Appellate Authority.

5. Consequently, connected miscellaneous petitions are closed. No costs.

17.10.2025

raja

Neutral Citation : Yes / No

To

1. The Income Tax Officer
   Ward 1 Tiruvallur
   No.2, First Floor, Jawaharlal Nehru Road,
   Tiruvallur, Tamil Nadu – 602 001.

2. The Assessment Unit
   Income Tax Department
   National e-Assessment Centre
   E-Ramp, Jawaharlal Nehru Stadium,
   Delhi – 110 003.

3. The National Faceless Appeal Centre (NFAC)
   Income Tax Department,
   National e-Assessment Centre
   E-Ramp, Jawaharlal Nehru Stadium,
   Delhi – 110 003.

C.SARAVANAN, J.

raja

W.P.No.37516 of 2025

17.10.2025