IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.38339 of 2024
and
W.M.P.Nos.41522 and 41524 of 2024

A.Arockiya Raj ...Petitioner

Vs.

1.Income Tax Officer,
Non-Corporate Ward 15(1)
Wanapathy Block,
121, Mahatma Gandhi Road, Nungambakkam,
Chennai 600 034.

2.National Faceless Assessment Centre,
Ministry of Finance,
Delhi 110 003. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records pertaining to the issue of the impugned assessment order dated 30.03.2022 for the assessment year 2014-15 relating to PAN:AJCPA3242K vide DIN:ITBA/AST/S/147/2021-22/1042174944(1) on the file of the second respondent and penalty orders passed under Section 271B dated 26.09.2022 vide

DIN:ITBA/PNL/F/271B/2022-23/1045986909(1) and penalty order under Section 271A dated 29.09.2022 vide DIN:ITBA/PNL/F/271A/2022-2023 / 1046119229(1) on the file of the first respondent and to quash the same.

For Petitioner : Mr.P.Gnanasekaran

For Respondents : Mr.V.Mahalingam,
Senior Standing Counsel
Assisted by
Mrs.S.Premalatha,
Standing Counsel.

ORDER

The present writ petition is filed challenging the impugned order of assessment dated 30.03.2022 relating to the assessment year 2014-15.

2. After submitting a brief while, the learned counsel for the petitioner would submit that the impugned order suffers from lack of jurisdiction, to which the learned counsel for the respondents would submit that an appeal has already been filed challenging the impugned order, which is pending in Appeal No.NFAC/2014-15/10126232 before the second respondent. In response, the learned counsel for the petitioner

would submit that they may be granted liberty to raise issues of jurisdiction in the appeal and they would also request that the appellate authority may dispose of the appeal within the specified time line.

3. The learned counsel for the respondents would submit that the appeal shall be disposed of within a period of three months.

4. In view thereof, the writ petition stands disposed of. The Appellate Authority shall dispose of the appeal in accordance with law within a period of three (3) months from the date of receipt of a copy of this order. It is always open to the petitioner to raise all contentions including issues on jurisdiction before the Appellate Authority. It is made clear that this Court has not expressed any views with regard to the merits of the appeal, the concerned authority shall dispose of the appeal on its own merits and in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

02.01.2025

Speaking (or) Non Speaking Order

Neutral Citation: Yes/No
shk

MOHAMMED SHAFFIQ, J.

shk

To

1.Income Tax Officer,
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