BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.3489 of 2025
and
WMP (MD) Nos.2473 & 2475 of 2025

Parish Council Church of STS Peter and Paul
Rep. by its President
Kadiapattinam, Kanyakumari,
Tamil Nadu – 629253. : Petitioner

Vs.

1. The Commissioner of Income Tax Exemptions,
Income Tax Department,
No.121, Nungambakkam High Road,
Chennai 600 034.

2. The Income Tax Officer,
Exemptions Ward, Tirunelveli
Income Tax Department,
Nellai City Centre,
Ramnath Nagar,
Tirunelveli 627 001.

3. The National Faceless Appeal,
Centre, C-Block, 4th Floor,
S.P.M.Civic Centre,
New Delhi 110 001. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the first respondent to quash the impugned order dated 23.10.2024 passed for the Assessment year 2016-17 vide DIN and Letter No.ITBA/COM/F/17/2024-25/ 1069865722(1).

For Petitioner : Mr.S.Sridhar
For Respondents : Mr.J.Parekh Kumar

O R D E R

The instant writ petition has been filed challenging the assessment order dated 23.10.2024 passed by the first respondent for the assessment year 2016 – 2017.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2016 – 2017 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural

justice. Further, the second respondent directed the petitioner to pay 20% of the disputed demand without considering his submissions. Therefore, the impugned assessment order is liable to be quashed.

4. The learned counsel for the respondents submits that the petitioner is having an appeal remedy before the Appellate Tribunal under Section 253 of the Income Tax Act, 1961. Instead of invoking the said appeal remedy, the petitioner has directly approached this Court.

5. Heard the learned counsel for the parties and perused the materials available on record.

6. Considering the fact that the petitioner is having an appeal remedy before the Appellate Tribunal under Section 253 of the Income Tax Act, 1961, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in

accordance with law, within a period of four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

26.03.2025

Index : Yes / No
Internet : Yes / No

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VIVEK KUMAR SINGH, J.

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