BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.03.2025

CORAM :

THE HONOURABLE MRS.JUSTICE J.NISHA BANU
and
THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.A(MD)No.281 of 2025
and
CMP(MD)Nos.1999 and 2000 of 2025

Sampath Thiruvalan,
F4 Phase II Green House Apartments,
No.28, MC Donalds Road Cantonment,
Trichirapalli - 620 001. ... Appellant

vs.

1. Assessment Unit,
Income Tax Department,
New Delhi.

2. Income Tax Officer,
Ward 1(1),
Trichy,
Trichy Main Building, Williams Road,
Cantonment, Trichy - 620 015. ... Respondents

PRAYER : Writ Appeal filed under Clause 15 of the Letters Patent, against the order dated 03.01.2025 made in W.P(MD)No.3584 of 2024.

For Appellant : Mr.Murali Kumar for Mr.D.Sakkaravarthi
For Respondents : Mr.N.Dilip Kumar
Standing Counsel

JUDGMENT

(Judgment of the Court was made by **J.NISHA BANU, J.**)

The assessee has filed this appeal against the order dated 03.01.2025 made in W.P(MD)No.3584 of 2024.

2. The learned counsel appearing for the appellant would state that no opportunity was given to the appellant to put forth their case before the assessment order was passed, whereas, the Writ Court without considering the same, directed the appellant to file appeal against the assessment order. The learned counsel would also express his concern that on filing appeal by the appellant, the appellate authority would insist upon payment of 20% of the demand amount.

3. Against any assessment order, statutory appeal is available. The Writ Court has rightly directed to file appeal. However,

considering the submissions made by the appellant, the appellant is directed to file an appeal forthwith before the appellate authority by paying 10% of the demand amount. On receipt of such appeal, the appellate authority shall consider the same and pass appropriate orders after affording opportunity of hearing, including personal hearing to the appellant, within a period of twelve weeks from the date of filing of the appeal.

4. With the above direction, the Writ Appeal is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

[J.N.B, J.] **[S.S.Y, J.]**
18.03.2025

Index : Yes / No
Neutral Citation : Yes / No
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To

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Income Tax Department,
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Trichy Main Building, Williams Road,
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JUDGMENT MADE IN
W.A(MD)No.281 of 2025
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