BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.3924 of 2025
and WMP (MD) Nos.2850 & 2851 of 2025

Palpandi Shanthi Priya : Petitioner

Vs.

1. Income Tax Officer,
Non Corp. Ward 1(3) Madurai,
Income Tax Office - Madurai Ma,
No.2, V P Rathinasamy Nadar Road,
CR Building, Bibikulam,
Madurai, Tamil Nadu 625 002.

2. Assessment Unit,
Income Tax Department,
New Delhi. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for the records in the file of the Respondents and quash the Impugned Order passed under Section 147 read with Section 144B of the Income Tax Act, 1961 dated 08.01.2025 passed by the Second Respondent having DIN. ITBA/AST/S/147/2024-25/1071976407(1) for AY 2020-21 in PAN EWVPS4138G.

For Petitioner : Mr.N.V.Balaji

For Respondents : Ms.Rajeswari for R1 and R2

ORDER

This Writ Petition is disposed of without expressing any opinion on merits of the case by granting a liberty to the petitioner to file statutory appeal before the Appellate Commissioner in terms of Section 246A(1)(d) of the Income Tax Act, 1961.

2. The brief facts of the case are that the petitioner is an individual taxpayer (PAN No. EWVPS4138G) and Manager of M/s. PAL FIN Marketing Associates, a loan recovery agent for HDFC Bank. The Petitioner oversees administrative and operational functions, while her spouse handles recovery activities. A notice under Section 148 of the Income Tax Act, 1961 was issued on 25.03.2024 for AY 2020-21 based on information under Section 135A, indicating income had escaped assessment. The notice was approved by the Principal Commissioner of Income Tax, Madurai (PCIT) on 23.03.2024. The petitioner submitted a

detailed reply on 11.11.2024, with all supporting documents demonstrating the income was properly accounted for. However, the same was not considered and the non-consideration of the evidence, which according to the petitioner is in violation of the principles of natural justice.

3. Per contra, the learned counsel for the respondents 1 and 2 submitted that the provisions of Section 246A of the Income Tax Act clearly outline that any person aggrieved by an order of reassessment or faceless assessment under Section 147 read with Section 144B has the right to file an appeal before the Commissioner (Appeals). The writ petition is premature and all grounds raised before this Court shall be raised before the appellate tribunal.

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

5. After careful consideration of the submissions made by both parties, it is clear that the petitioner has an alternate remedy before the Appellate Commissioner. Considering the same, liberty is given to the

petitioner to challenge the impugned order on merits and in accordance with law within the period of 30 days from the date of receipt of a copy of this order. If any such an appeal is filed by the petitioner before the Appellate Commissioner within such time, under Section 246A(1)(d) of the Income Tax Act, 1961, the Appellate Commissioner shall consider and dispose of the same, on merits in accordance with law, within three months thereafter. No costs. Consequently, connected miscellaneous petitions are closed.

27.02.2025

Index : Yes / No
Internet : Yes / No

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VIVEK KUMAR SINGH, J.

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