BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **23.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16881 of 2025
and
W.M.P.(MD) Nos.12776, 12779 & 12780 of 2025

Senthil Kumar. ... Petitioner

Vs

1.The Joint/Deputy/Assistant Commissioner of Income Tax,
Income Tax Assessment Unit,
National Faceless Assessment Centre,
Delhi.

2.The Principal Commissioner of Income Tax,
CR BLDG 2, VP Rathnasamy Nadar Road,
Vishwanathapuram,
Madurai – 625 002.

3.The Income Tax Officer,
Ward 1, Income Tax Office,
No.100, N.K.Road,
Thanjavur – 613 007. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the first respondent in Assessment Order in PAN AXYPS4086R, DIN No.ITBA/AST/S/147/2023-24/1063196468(1) passed under Section 147 r/w Section 144B of the Income Tax Act for Assessment Year 2016-17, dated 22.03.2024 and quash the same as illegal, devoid of merits and barred by limitation and in violation of principles of natural justice.

For petitioner : Mr.M.Varun Pandian

For respondents :Mr.N.Dilip Kumar
Standing Counsel

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ORDER

This Writ Petition is taken up for disposal at the time of admission, on the ground that this Writ Petition is without any merits.

2. The petitioner has suffered an adverse Assessment Order passed for the Assessment Year 2016-17 on 22.03.2024. The petitioner has already filed an appeal against the aforesaid order before the Appellate Commissioner under Section 246A of the Income Tax Act, 1961, on 24.06.2024.

3. Today, in this Writ Petition, the petitioner has challenged the impugned Assessment Order before this Court on the ground of jurisdiction in limitation.

Having opted to file appeal before the Appellate Commissioner, entertaining this Writ Petition cannot be countenanced.

4. This Court has also dismissed the Writ Petition, under similar circumstances in ***Andy Nadar Thirumani Nadar vs. Income Tax Department*** reported in ***[2023] 156 taxmann.com 460 (Madras).*** In view of the same, this Writ Petition is liable to be dismissed.

5. However, the appeal filed by the petitioner has to be disposed of by the Appellate Commissioner, only on its turn.

6. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **23.06.2025**
Internet : Yes / No
apd

C.SARAVANAN, J.

apd

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