BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6906 of 2025
and
W.M.P.(MD)Nos.5190 and 5191 of 2025

Palaniappan Annamalai,
10-A, Alexandria Road,
Cantonment, Tiruchirapalli – 620001.
PAN: AFRPA3539A. ... Petitioner

-vs-

The Assessment Unit,
Income Tax Department,
Ministry of Finance,
Delhi. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in DIN and Order No.ITBA/AST/S/144/2024-25/1073131663(1) relating to the order passed under Section 144 read with Section 260 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2022-23 in PAN.AFRPA3539A, dated 11.02.2025 and quash the same.

For Petitioner	:	Mr.T.Vasudevan
For Respondent	:	Mr.N.Dilip Kumar Senior Standing Counsel

ORDER

This Writ Petition is filed challenging the order passed by the respondent, dated 11.02.2025, for the Assessment Year 2022-2023.

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 for the petitioner submits that, challenging the earlier assessment order dated 25.03.2024, the petitioner filed W.P.(MD)No.11635 of 2024 before this Court. By order dated 04.06.2024, this Court set aside the assessment order and directed the respondent to pass a fresh order after considering all the materials on record and affording an opportunity of hearing to the petitioner. Pursuant to the said order, the respondent issued a fresh show cause notice on 31.01.2025, to which the petitioner duly filed his replies. However, without considering the replies and documents submitted by the petitioner, the respondent passed the impugned order dated 11.02.2025, which is in gross violation of the principles of natural justice. Therefore, the petitioner prays that the impugned order be set aside.

4. Mr.N.Dilip Kumar, the learned Senior Standing Counsel appearing for the respondent submits that this is a second round of litigation. The petitioner has furnished various documents in response to the statutory notices issued by the respondent Department. During the assessment year 2022-2023, the petitioner earned income from partnership firms operating under various names and also engaged in the businesses of Finance, Engineering and running hotels. Accordingly, the petitioner was issued and served with a notice under Section 142(1) of the Income Tax Act, 1961, requesting explanations supported by documentary evidence. However, the petitioner has failed to furnish a detailed explanation in response to the questionnaire raised by the respondent.

5. The learned Senior Standing Counsel further submits that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 246A of the Income Tax Act, 1961. Instead of invoking the said appeal remedy, the petitioner has directly approached this Court.

6. Considering the fact that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 246A 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 three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **13.03.2025**
Index : Yes / No
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To:-

The Assessment Unit,
Income Tax Department,
Ministry of Finance,
New Delhi.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.6906 of 2025

13.03.2025