**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 21.03.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH**

**W.P.(MD)No.7758 of 2025**
**and**
**W.M.P.(MD)Nos.5882 and 5883 of 2025**

Sudalai ... Petitioner

-vs-

1.The Chief Commissioner of Income Tax,
CR BLDG 2, VP Rathinasamy Nadar Road,
Visvanathapuram, Madurai - 625002.

2.Income Tax Officer,
Office of the Income Tax Officer,
Ward - 4,
Tirunelveli. ... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent and quash the impugned assessment order passed by first respondent under Section 147 read with Section 144 read with Section 144B of the Income Tax Act 1961 in PAN FWHPS4607D, dated 15.01.2025 in DIN ITBA/AST/S/147/2024-2025/1072198728(1) for the AY 2017-18, within the period stipulated by this Court.

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|---|---|---|
| For Petitioner | : | Mr.M.M.Manivelpandian |
| For Respondents | : | Mr.J.Parekh Kumar<br>Standing Counsel |

## ORDER

This Writ Petition is filed challenging the assessment order passed by the first respondent, dated 15.01.2025, for the Assessment Year 2017-2018.

**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, alleging unexplained expenditure, cash deposits and withdrawals by the petitioner, the first respondent has passed the impugned order for the Assessment Year 2017-2018, dated 15.01.2025, without issuing any notice to the petitioner, which is in gross violation of the principles of natural justice. Therefore, the petitioner prays that the impugned order be set aside.

**4**. Mr.J.Parekh Kumar, the learned Standing Counsel appearing for the respondents 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.

**5.** 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.

**21.03.2025**

NCC : Yes / No
Index : Yes / No
smn2

To:-

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**VIVEK KUMAR SINGH, J.**

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