WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8754 of 2025
and
W.M.P.(MD)No.6563 of 2025

Vignesh ... Petitioner

-vs-

The Income Tax Officer,
Assessment Unit, Government of India,
Ministry of Finance,
Income Tax Department,
Ward (2), Trichy -1. ... 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 impugned order passed by the respondent in DIN.ITBA/AST/S/144/2023-24/1063085564(1) dated 21.03.2024 for the Assessment Year 2022-23 and quash the same as arbitrary, illegal and not in accordance with law.

For Petitioner	:	Mr.M.N.Bharathi
For Respondent	:	Mr.N.Dilip Kumar Senior Standing Counsel

https://www.mhc.tn.gov.in/judis

WEB COPY

ORDER

This Writ Petition is filed challenging the assessment order passed by the respondent, dated 21.03.2024, 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 the respondent has passed the impugned order, alleging that an amount of Rs.8,62,202/-, being won from online card games, is chargeable under the special rates of tax under the Income Tax Act and that the said amount ought to be added to the income. The respondent also treated cash deposits amounting to Rs.23,03,400/- as "unexplained money" and added it to the total income. The impugned order for the Assessment Year 2022-2023, dated 21.03.2024, was passed in a mechanical manner and in contravention of the mandatory provisions of the Income Tax Act, 1961. Therefore, the learned counsel for the petitioner prays that the impugned order be set aside.

https://www.mhc.tn.gov.in/judis

WEB COPY

4. Mr.N.Dilip Kumar, the learned Senior Standing Counsel appearing for the respondent 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 four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

01.04.2025

NCC : Yes / No
Index : Yes / No
smn2

https://www.mhc.tn.gov.in/judis

WEB COPY

To:-

The Income Tax Officer,
Assessment Unit, Government of India,
Ministry of Finance,
Income Tax Department,
Ward (2), Trichy -1.

https://www.mhc.tn.gov.in/judis

WEB COPY

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.8754 of 2025

01.04.2025

https://www.mhc.tn.gov.in/judis