BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **16.04.2025**

CORAM:

THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
AND
THE HONOURABLE MS.JUSTICE R.POORNIMA

W.A.(MD).No.980 of 2025
and
C.M.P.(MD).No.6230 of 2025

Palpandi Shanthi Priya
Old No.5A, New No.21, B.B. Road,
Venkatachalapuram,
Madurai – 625 011,

: Appellant

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 Appeal is filed under Clause 15 of Letters Patent to set aside the order dated 27.02.2025 passed in W.P.(MD) No.3924 of 2025.

For Appellant : Mr.N.Sudalai Muthu
For Respondents : Mr.Rajeswari
Senior Standing Counsel

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JUDGMENT

DR.G.JAYACHANDRAN,J.

and
R.POORNIMA,J.

The appellant herein, an income tax assessee who suffered an assessment order dated 08.01.2025, had filed the writ petition, stating that the order of the Income Tax Officer is bereft of details, non-speaking, and cryptic, without considering the representation and the explanation given by the assessee on 30.11.2024. The learned single Judge, however, thought it fit that when there is a statutory remedy available under the Act, the extraordinary jurisdiction of the High Court need not be interfered with. Being aggrieved, the present writ appeal is filed on the ground that though there is a statutory remedy, it is not efficacious. Furthermore, the order impugned in the writ petition is ex facie, improper, illegal, and a brownout of non-application of mind, and hence, the learned single Judge ought to have entertained this writ petition.

2. The learned counsel appearing for the petitioner took us to the impugned order passed by the Income Tax Officer and demonstrated that the impugned order dated 08.01.2025 is in breach of discussion and any reference about the explanation given by the assessee on 30.11.2024.

3. This Court finds that the verdict extract of the explanation given by the assessee on 12.09.2024 alone is in the assessment order, and there is no reference or discussion about the explanation given by the assessee on 30.11.2024. The learned counsel for the petitioner submits that the petitioner's explanation dated 30.11.2024 contains the source of the cash deposit to the tune of Rs.70,26,887/- in the bank account, and if the assessing officer had gone through that explanation, he would not have arrived at the conclusion that the assessee has failed to substantiate the sources. This Court finds that the omission to consider the explanation dated 30.11.2024 goes to the root of the assessment order and makes it defective. Hence, it is appropriate to set aside the order of the learned single Judge dated 08.01.2025. The matter is remanded back to the second respondent to consider the explanation dated 30.11.2024 and pass an appropriate order in accordance with law within a period of two months from the date of receipt of a copy of this order.

4. This Writ Appeal is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

(G.J., J.) **(R.P., J.)**

16.04.2025

skn
NCC : Yes/No
Index : Yes / No
Internet : Yes

To

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DR.G.JAYACHANDRAN,J.
and

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