BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15023 of 2025
and
W.M.P.(MD) No.11262 of 2025

Tvl Sivagangaii Nusrathul Masakeen Educational
and Research Society,
rep. by its Secretary L.Mohamed Kasim. ... Petitioner

Vs

1. The Additional Commissioner of Income Tax,
Income Tax Department,
National E- Assessment Center,
Delhi.

2. The Joint Commissioner of Income Tax,
Income Tax Department,
Madurai.
Tamil Nadu.

3. The Assessment Officer,
Non Corp, Ward - 1(5) Income Tax Department,
No.2, Rathinasamy Nadar Road,
C.R.Building, Bibikulam,
Madurai - 2. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of first respondent *vide* PAN No.AAHAS8618J - ITBA/AST/S/147/2023-24/ 1061185268 (1) dated 20.02.2024 and quash the same as illegal as devoid of merits and direct the first respondent to redo the assessment for the year 2016-17 after providing reasonable opportunities to the petitioner, by following the due process of law.

For petitioner : Mr. Raja.Karthikeyan

For respondents : Mr.N.Dilip Kumar
Standing Counsel

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ORDER

This Writ Petition is disposed of at the time of admission itself.

2. Mr.N.Dilip Kumar, learned Standing Counsel takes notice on behalf of the respondents.

3. The petitioner has challenged the impugned assessment order dated 20.02.2024 passed by the first respondent. After the order came to be passed on

02.04.2022 under Section 148A(d) of the Income Tax Act, 1961, the impugned order has been passed under Section 147 r/w Section 144 and 144B of the Income Tax Act, 1961 as the petitioner had failed to reply to the notices that preceded the impugned order.

4. At this stage, there is a request in withdrawing the Writ Petition with liberty to file statutory appeal before the Appellate Authority under Section 246A of the Income Tax Act, 1961.

5. Recording the above submission, this Writ Petition is disposed of by permitting the petitioner to file statutory appeal under Section 246A of the Income Tax Act, 1961 within a period of 30 days from the date of receipt of a copy of this order.

6. If such appeal is filed before the Appellate Authority in such time, the Appellate Authority shall dispose of the same on merits and in accordance with law without reference to limitation.

7. This Writ Petition is disposed of with above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

04.06.2025

C.SARAVANAN, J.

apd

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