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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).Nos.14252 and 14253 of 2025
and
W.M.P(MD)Nos.10477, 10478, 10481 and 10482 of 2025

Hameediah Matriculation Higher Secondary School Kilakarai,
Represented by its Joint Secretary,
Mr.K.S.M.Ahamed Yaseen,
S/o.Mr.Syed Muthamed Bhuhari,
aged 65 years,
West Street, Kilakkarai
Ramanathapuram-623517 ... Petitioner in both W.Ps

Vs.

1.The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
4th Floor, Mayur Bhawan,
Connaught Lane, Connaught Place,
New Delhi-110001.

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2.The Income Tax Officer,
Ward-1
2nd Floor, Sapthagiri Vaniga Valagam,
No.176, Vandikara Street,
Ramanathapuram-623 501.

3.The Income Tax Officer,
Exemptions Ward -1
Annexure Building,
No.121, Nungambakkam High Road,
Chennai-600 034. ... Respondents in both W.Ps

Prayer in W.P(MD)No.14252 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in DIN:ITBA/AST/S/147/2023-24/1060648333(1) dated 08.02.2024, under Section 147 r/w Section 144 r/w Section 144B of the IT Act on the file of the first respondent relating to AY.2015-16 and quash the same.

Prayer in W.P(MD)No.14253 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in DIN:ITBA/PNL/F/271(1)(c)/2024/1067825612(1) dated 20.08.2024 under Section 271(1)(c) of the Act on the file of the 1st Respondent relating to AY.2015-16 and quash the same.

For Petitioner
in both W.Ps : Mr.G.Baskar
For Respondents :Mr.N.Dilipkumar
in both W.Ps Standing Counsel

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COMMON ORDER

The Writ Petition in W.P(MD)No.14252 of 2025 is filed against the assessment order dated 08.02.2024 passed by the first respondent in DIN:ITBA/AST/S/147/2023-24/1060648333(1). The other writ petition in W.P(MD)No. 14253 of 2025 is filed against the penalty order dated 20.08.2024 passed by the first respondent in in DIN: ITBA/PNL/F/271(1)(c)/2024/1067825612(1).

2. The contention of the petitioner is that earlier he was having two pan numbers, thereafter he had decided to surrender one pan number. The petitioner submitted an application seeking to permission to surrender one pan number. After considering the same the petitioner was permitted to surrender the same during the assessment year 2017-2018.

3. While that being so, the respondents have reopened the assessment for the assessment year 2015-2016 and issued show cause notice. The contention of the petitioner that the notice under section 148 was issued but the registered e-mail ID and primary mobile number on the Income Tax e-filing were under the exclusive control of the petitioners' accountant Mr.Umar Farook, but the said accountant had left the employment to pursue an overseas placement. Hence the

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petitioner could not effectively represent his case. The said contention of the petitioner cannot be accepted therefore, this Court is declining to remit the case back to the Assessing Officer.

4. However, the petitioner is having appellate remedy. At this juncture the Learned Counsel submitted for preferring appeal the appellant is bound to pay 20% of the demand and the school is not in position to deposit the said amount.

5. Considering the submission of either parties the Court is directing the appellant to file appeals within a period of four weeks from the date of receipt of the copy of the order. Along with the appeals the petitioner school is directed to deposit a sum of Rs.5,00,000/- and on such deposit there shall be an order of interim stay of further demand. On such filing of appeals, the appellate authority shall entertain the appeal and pass orders on merits and in accordance with law.

6. With the above directions, the Writ Petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

22.05.2025

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

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