



W.P.(MD) No.16267 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.16267 of 2025
and
W.M.P.(MD) No.12357 of 2025**

Jose Jhon

... Petitioner

Vs.

1. The Additional / Joint /Deputy / Assistant,
Commissioner of Income Tax / Income Tax Officer,
National Faceless Assessment Circle,
Delhi.

2. The Income Tax Officer,
Office of the Income Tax Officer,
Assessment Unit,
Kanyakumari.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records of the impugned Assessment order in PAN No. AJLPJ4598E, DIN and Order No. ITBA / AST/S/147/2024-25 / 1073387037(1) u/s 147 r.w.s 144 r.w.s. 144B of the Income Tax Act for AY 2020-21, dated 18.02.2025 on the filed of the second respondent and quash the same.



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For petitioner : Mr. I. Romeo Roy Alfred

For respondents : Mr. J. Parekh Kumar
Senior Standing Counsel

ORDER

This Writ Petition is disposed of after hearing the learned counsel for the petitioner and learned Senior Standing Counsel for the respondents.

2. The petitioner, as a matter of fact, has alternate remedy under Section 246A of the Income Tax Act, 1961, against the impugned Assessment Order, dated 18.02.2025. Although the petitioner has slept over the rights, the petitioner is at liberty to file suitable application condoning the delay before the Appellate Commissioner, under Section 249(3) of the Income Tax Act, 1961.

3. This Writ Petition is dismissed, with the above liberty. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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