BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.03.2025

CORAM:

THE HON'BLE MRS JUSTICE J. NISHA BANU
AND
THE HON'BLE MRS JUSTICE S.SRIMATHY

W.A.(MD)Nos.1009 to 1012 of 2023
and
C.M.P.(MD)Nos.7781, 7782, 7784 and 7783 of 2025

M/s.Senthil Murugan Jewellers,
Rep.by its Partner Pandurengan,
253-A, 254, 255, West Mari Street,
Madurai-625 001. ...Appellant in all appeals

-Vs-

The Assistant Commissioner of
Income Tax Central Circle (1) Madurai,
Office of Assistant Commissioner of Income Tax,
Central Circle (1), Income Tax Tariff Complex,
Kulamangalam Road,
Meenambalpuram,
Madurai-625 002. ...Respondents in all appeals

COMMON PRAYER: Writ Appeals are filed under Clause 15 of the Letters Patent Act, to set aside the final order dated 17.04.2023 passed in W.P.(MD)Nos. 8706 to 8709 of 2023 by this Court.

In all appeals:

For Appellant : Dr.A.Thiagarajan,
Senior Counsel
for Mr.S.Karunakar

For Respondent : Mr.N.Dilip Kumar
Standing Counsel

COMMON JUDGMENT

(Judgment of the Court was made by **J.NISHA BANU, J.)**

These Writ Appeals are filed against the orders of this Court, dated 17.04.2023 in W.P.(MD)Nos.8706 to 8709 of 2023.

2.The appellant in all these writ appeals is a partnership firm doing jewelry business. In a search that was conducted by the respondent Department, it was found that the appellant is using a software called 'J Pack' for recording unaccounted gold and cash transactions and a ledger named "PANDU MD" was also recovered. The respondent after investigation has issued an order stating that the said ledger relates to the appellant firm for the unexplained cash transactions. The writ petitions challenging the said order were dismissed by this Court. Hence, this writ appeals are filed.

3.Perusal of the orders passed in the Writ Petitions show that the learned Single Judge after having elaborately discussed the matter, dismissed the writ petitions directing the writ petitioner to avail the appeal remedy available to him under the provisions of the Income Tax Act. However, the appellant without availing the said appeal remedy, has filed the present writ appeals. Hence, this Court is of the view that these writ appeals are devoid of merits.

4.At this point, the learned counsel for the appellant submits that the appellant has not been given an opportunity of cross examining the third parties, on basis of whose documents and software, the orders impugned in the writ petitions were passed.

5.Considering the said submission, this Court directs the appellate authority to give an opportunity of cross examining the third parties to the petitioner in the appeal proceedings.

6.These Writ Appeals are disposed of with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

(J.N.B.,J.) (S.S.Y.,J.)
24.03.2025

Index : Yes/No
Internet : Yes/No
ta

J. NISHA BANU,J.
and
S.SRIMATHY.J

ta

To

The Assistant Commissioner of
Income Tax Central Circle (1) Madurai,
Office of Assistant Commissioner of Income Tax,
Central Circle (1), Income Tax Tariff Complex,
Kulamangalam Road,
Meenambalpuram,
Madurai-625 002.

W.A.(MD)Nos.1009 to 1012 of 2023

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