BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

W.A.(MD)No.833 of 2022
and
C.M.P.(MD)No.8497 of 2022
and
C.M.P.(MD)No.2352 of 2025

Rathnachalam Chettiar Natarajan ... Appellant

Vs.

1.The Assistant Commissioner of Income Tax,
Non-Corporate Circle-2,
Central Revenue Building,
No.2, V P Rathinasamy Nadar Road,
Viswanathapuram,
Maudrai - 625 002.

2.The Income Tax Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003.

3.The Principal Commissioner of Income Tax,
Central Revenue Building,

2, V P Rathinasamy Nadar Road,
Viswanathapuram,
Madurai - 625 002. ... Respondents

Prayer : Writ Appeal filed under Clause XV of Letters Patent, to allow the writ appeal by setting aside the order dated 27.06.2022 in W.P.(MD).No.13269 of 2022 on the file of this Court.

For Appellant : Mr.G.Baskar

For Respondents : Mr.N.Dilip Kumar,
Standing Counsel.

JUDGMENT

Heard both sides.

2Aggrieved by the impugned assessment order, the appellant filed W.P.(MD)No.13269 of 2022. The writ petition was disposed of by observing that the assessee can pursue the alternative remedies.

3.The learned counsel for the appellant states that against the impugned order, the assessee can file either an appeal or revision. He has chosen to file revision petition on 22.11.2024. The Principal Commissioner of Income Tax, Madurai is the revisional authority. Since the assessee had filed writ petition and following the dismissal of the writ petition, this writ appeal came to be filed and during the pendency of the writ appeal, the revision petition was filed, the revisional authority is directed to condone the delay in filing the revision petition and give a disposal on merits and in accordance with. We make it clear that we have not gone into the merits of the matter. The contentions of both the parties are left open.

4.The writ appeal is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

(G.R.S. J.,) & (M.J.R. J.,)
27.03.2025

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

G.R.SWAMINATHAN, J.
and
M.JOTHIRAMAN, J.

ias

W.A.(MD)No.833 of 2022

27.03.2025