



W.P.(MD) No. 18065 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 18065 of 2025

and

W.M.P.(MD) Nos.13852 & 13855 of 2025

G.Elangovan

... Petitioner

Vs

1. The Commissioner of Taxes,
Office of the Commissioner of Tax,
Trichy District - 627 002.

2. The Deputy Commissioner,
Office of the Commissioner of Tax,
Trichy District.

3. The Assistant Commissioner,
Office of the Assistant Commissioner,
Kumbakonam Taluk,
Thanjavur District.

4. The Income Tax Officer,
Office of the Income Tax Officer,
Kumbakonam Taluk,
Thanjavur District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records, pertaining to the impugned order, dated 07.06.2024 in ITBA/PNL/F/271F/2024-25/1065525654(1), passed by the fourth respondent and quash the same as void and illegal and consequently, direct the fourth respondent not to impose penalty and interest on the basis of the documents submitted by the petitioner along with material evidences available.

For petitioner : Mr.V.Selvakumar
for M/s.Char Murugan Law Associate

For respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Senior Standing Counsel for the respondents.

2. It appears that there is a huge delay and therefore, the petitioner has approached this Court. However, the petitioner has an alternate remedy by way of



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appeal before the Appellate Authority under Section 246A of the Income Tax Act, 1961.

3. Therefore, the petitioner has to work out his remedy by filing an appeal and an application of condonation of delay under Section 249(3) of the Income Tax Act, 1961.

4. With the above liberty, this Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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