BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.19281 of 2025
and
W.M.P(MD)Nos.14796 and 14799 of 2025

Ravishankar ... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
National Faceless Assessment Centre,
Income Tax Department,
Government of India, New Delhi

2.The Jurisdictional Assessing Officer,
Income Tax Department,
Ward 2 Karur, Tamil Nadu. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the entire records pertaining to the impugned assessment order dated 10.01.2025 and its consequential demand notice dated 10.01.2025 by the respondents for the assessment year 2020-21 and quash the same.

For Petitioner : Mr.K.Manikandan

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

ORDER

The petitioner has approached this Court against the impugned order dated 10.01.2025 passed by the respondent under Section 147 read with 144B of the Income Tax Act, 1961.

2. It is noticed that the petitioner has an alternate remedy by way of an appeal before the Appellate Commissioner in terms of Section 146A of the Income Tax Act. However, the time prescribed for filing an appeal has already been expired. However, it would not mean as the petitioner is without remedyless. The petitioner can file an application for condonation of delay in terms of Section 249 (3) of the Income Tax Act for entertaining the appeal by the Appellate Commissioner.

3. Considering the fact that the petitioner has suffered an assessment order under Section 144 of the Income Tax Act, since the petitioner has not participated in the proceedings, I deem it fit to grant liberty to the petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order. If such an appeal is filed within such time, the appellate

authority shall consider and dispose of the appeal on its turn without reference to the limitation.

4. The writ petition stands disposed of with the above liberty. No costs. Consequently, the connected miscellaneous petitions are closed.

17.07.2025

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

1.The Principal Commissioner of Income Tax,
National Faceless Assessment Centre,
Income Tax Department,
Government of India, New Delhi

2.The Jurisdictional Assessing Officer,
Income Tax Department,
Ward 2 Karur, Tamil Nadu.

<u>C.SARAVANAN, J.</u>

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