



W.P.(MD).No.18939 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 11.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.18939 of 2025 and
W.M.P(MD) Nos.14504 to 14506 of 2025

Shanmugavel Nadar Pethaiya
Nadar Pichaimani

... Petitioner

Vs.

Assessment Unit,
Income Tax Department,
Thoothukudi.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the respondent in Order No. ITBA/AST/S/147/2024-25/1072204304(1) dated 15/01/2025 and to quash the same as illegal and direct the respondent to consider the Income Tax Return filed by the petitioner.

For Petitioner : Mr.P.Selvakumar

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



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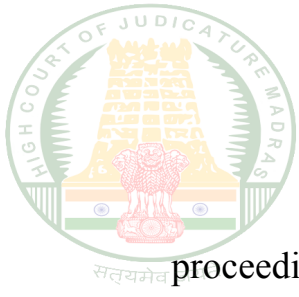
ORDER

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This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel appearing for the respondent.

2. The petitioner has approached this Court challenging the impugned assessment order, dated 15.01.2025. The petitioner has an appellate remedy under Section 246A of the Income Tax Act, 1961. However, the time for filing an appeal appears to have expired. Nevertheless, the petitioner is not without remedy, as a suitable application can be filed before the Appellate Commissioner under Section 249(3) of the Income Tax Act, seeking condonation of delay.

3. Considering the same, the Writ Petition is disposed of with liberty to file a statutory appeal along with a formal application under Section 249(3) of the Income Tax Act, 1961. If such an application is filed, the Appellate Commissioner shall take the same on record, thereafter proceed to number the appeal, and dispose it on merits and in accordance with law. It is also open to the petitioner to file a suitable application seeking stay of the recovery



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proceedings before the respondent herein. Consequently, connected

Miscellaneous Petitions are closed. No costs.

11.07.2025

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

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C.SARAVANAN, J.

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