BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **15.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.19140 of 2025
and
W.M.P.(MD) Nos.14708 to 14710 of 2025

Shanmugavel Nadar Pethaiya Nadar ... Petitioner

/vs./

Assessment Unit,
Income Tax Department,
Thoothukudi. ... Respondent

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 Assessment order passed by the respondent in Order No. ITBA/AST/S/147/2024-25/1071151675(1) dated 12.12.2024 and 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

ORDER

Mr.J.Parekh Kumar, learned standing counsel takes notice for the respondent.

2.The petitioner is before this Court against the impugned order, dated 12.12.2024 passed under Section 147 r/w 144 r/w 144B of the Income Tax Act, 1961.

3.It appears that the petitioner has not participated in the proceedings and therefore, the impugned order has been passed, by invoking Section 144 of the Income Tax Act, 1961, along with Sections 147 and 144B of the Act.

4.In my view, the challenge to the impugned order at this belated point of time cannot be countenanced. However, liberty can be given to the petitioner to file a statutory appeal before the Appellate Commissioner in terms of Section 246A of the Income Tax Act, 1961, along with the formal application for condoning the delay under Section 249(3) of the Income Tax Act, 1961.

5.The petitioner shall file an appeal along with the formal application to condone the delay before the appellate Commissioner within a period of 15 days from the date of receipt of a copy of this order.

6.In case, such an appeal and application are filed within such time, the same shall be entertained and disposed of on merits and in accordance with law by the Appellate Commissioner, as expeditiously as possible, preferably within a period of six months from the date of filing of such appeal. It is open for the petitioner to move suitable application for staying the operation of the order or for staying the recovery proceedings in the manner prescribed under the Act.

7.With such liberty, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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15.07.2025

C.SARAVANAN, J.

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