



W.P.(MD)No.20417 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20417 of 2025

and

W.M.P.(MD)Nos.15816 and 15817 of 2025

PLA Construction,
Rep. by its Proprietor,
Palaniappan, S/o.Palaniappan,
No.56, Annamalai Street,
Ward 6, Karaikudi,
Sivagangai - 630 002.

... Petitioner

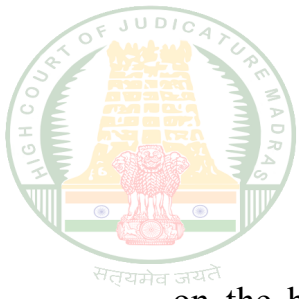
-VS-

1.The Deputy Commissioner,
Office of the Income Tax Office,
Sivagangai District.

2.The Income Tax Officer,
Office of the Income Tax Office, Ward (1),
Karaikudi, Sivagangai District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order in ITBA/AST/F/148A/2022-23/1051128743(1) dated 22.03.2023 passed by the second respondent and quash the same as void and illegal and consequently, directing the second respondent not to impose penalty and interest



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on the basis of the documents submitted by the petitioner along with material evidences available.

For Petitioner : Mr.B.Char Murugan

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

ORDER

The petitioner has challenged the impugned order passed under Section 148A of the Income Tax Act, 1961 [hereinafter referred to as "the Act"], as in force from 01.04.2021 to 31.08.2024.

2. It is informed by the learned Senior Standing Counsel for the respondents that, pursuant to the impugned order, an Assessment Order dated 18.01.2024 has been passed under Section 147 read with Section 144 of the Act.

3. The petitioner has approached this Court without challenging the said Assessment Order. Whichever way the matter is viewed, the Writ Petition is liable to be dismissed. However, liberty is granted to the petitioner to challenge the Assessment Order dated 18.01.2024, passed pursuant to the impugned order dated



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22.03.2023 for the Assessment Year 2019–2020, by filing an appeal under Section 246A of the Act, within a period of four weeks from the date of receipt of a copy of this order.

4. This Writ Petition stands dismissed with the above liberty. No costs.

Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

28.07.2025

To:-

- 1.The Deputy Commissioner,
Office of the Income Tax Office,
Sivagangai District.
- 2.The Income Tax Officer,
Office of the Income Tax Office, Ward (1),
Karaikudi, Sivagangai District.



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C.SARAVANAN, J.

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