BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21842 of 2025
and
W.M.P(MD)No.16946 of 2025

N.Palanikumar ... Petitioner

Vs.

1.The Assessment Unit,
Income Tax Department,
Ministry of Finance,
New Delhi-110 003

2.The Income Tax Officer,
Non-Corporate Ward-1(5),
Madurai-625002. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the first Respondent vide his order in DIN No.ITBA/AST/S/147/2024-25/1073428599(1) dated 18.02.2025 (Financial Year 2016-2017) and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the first respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the Act.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

Mr.N.Dilip Kumar, learned Standing Counsel takes notice for the respondents.

2. The petitioner, a non-filer of income tax returns was issued with a notice under Section 148A of the Income Tax Act on 18.01.2024. The petitioner however failed to reply and has thus, suffered an adverse order under Section 148A(d) of the Income Tax Act. On the same day, the petitioner was also issued with a notice under Section 148 of the Income Tax Act.

3. The petitioner was issued with a notice under Section 142 (1) of the Income Tax Act on 02.07.2024. Pursuant to the same, the petitioner filed a return of income on 15.07.2024.

4. It is the case of the petitioner that the petitioner's reply was not considered before passing the impugned assessment order.

5. A perusal of the record before this Court indicates that there is a huge withdrawal of Rs.5,33,79,587/- from the petitioner’s account, which has now been explained by the petitioner. There are several disputed question of facts, which cannot be entertained in this writ petition as the attempt of the petitioner is to convert this writ Court to the appellate Court.

6. Therefore, the writ petition is liable to be dismissed and accordingly, dismissed.

7. However, liberty is granted 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 along with the application for condoning the delay in filing the appeal. If so advised, the petitioner may also invoke the other machineries under the Income Tax Act to stay the operation of the impugned order. No costs. Consequently, the connected miscellaneous petition is closed.

12.08.2025

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

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Ministry of Finance,
New Delhi-110 003

2.The Income Tax Officer,
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C.SARAVANAN, J.

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