BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22788 of 2025
and
W.M.P(MD)Nos.17874 and 17876 of 2025

Rafeeq Enterprises,
Rep. by its Partner,
Jasmine Hamila,
6, 1st Floor Kaluvettri Lane Street,
Tirunelveli Town,
Tirunelveli District. ... Petitioner

Vs.

1.The Commissioner of Income Tax,
Office of the Commissioner of Income Tax,
Tirunelveli District.

2.The Income Tax Officer,
Office of the Income Tax Officer,
Ward 4,
Tirunelveli District. ...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 the records relating to the impugned demand notice issued by the second respondent in his proceedings DIN ITBA/RCV/F/17/2025-2026/1076257339(1) dated 16.05.2025 under Section 144 r/w Section 147 for an outstanding demand of

Rs.7,71,01,000/- for the assessment year 2020 - 2021 and quash the same as illegal and consequentially to direct the Respondents to re-assess the income tax after providing an opportunity of hearing to the Petitioner qua the PAN No AAXFR6345L within the period that may be stipulated by this Court.

For Petitioner : Mr.P.Mohammed Suhail
For M/s.Ajmal Associates

For Respondent : Mr.T.Parekh Kumar

ORDER

Heard the learned counsel for the petitioner and the learned cousnel for the respondents.

2. The petitioner has challenged the impugned recovery notice asking the petitioner to pay a sum of Rs.7,71,01,000/-.

3. However, it is noticed that the petitioner has earlier suffered an assessment order, dated 20.02.2025 for the assessment year 2020, which has not been challenged by the petitioner. Therefore, the writ petition challenging the impugned recovery notice dated 16.05.2025 is without any merits. That apart,

the petitioner has an alternate remedy against the aforesaid assessment order, dated 20.02.2025.

4. Under these circumstances, the writ petition is dismissed with liberty to the petitioner to work out the remedy under Section 246 A read with Section 249(3) of the Income Tax Act before the appellate Commissioner. No costs. Consequently, the connected miscellaneous petitions are closed.

21.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

1.The Commissioner of Income Tax,
Office of the Commissioner of Income Tax,
Tirunelveli District.

2.The Income Tax Officer,
Office of the Income Tax Officer,
Ward 4,
Tirunelveli District.

C.SARAVANAN, J.

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