BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.02.2025

CORAM:

THE HONOURABLE **MRS. JUSTICE J. NISHA BANU**
and
THE HONOURABLE **MRS.JUSTICE S.SRIMATHY**

W.A(MD)Nos.2343 and 2344 of 2024
and
C.M.P.(MD)Nos.16196 and 16197 of 2024

W.A(MD)No.2343 of 2024:

Sri Ramajayam Agencies (PAN:ABQFS7726Q),
Represented by its partner T.Pandiyaramanarayanan,
Main Road, Pandaravadai,
Papanasam Taluk,
Thanjavur District-614 204. ... Appellant in both cases

Vs.

1.The National Faceless Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India,
New Delhi.

2.The Income Tax Officer,
Ward 1(2), Thanjavur. ... Respondents in both cases

Prayer in W.A.(MD)No.2343 of 2025: Writ Appeal filed under Clause 15 of the Letter Patent against the order of this Court in W.P.(MD)No.16955 of 2024, dated 24.07.2024.

Prayer in W.A.(MD)No.2344 of 2024: Writ Appeal filed under Clause 15 of the Letter Patent against the order of this Court in W.P.(MD)No.16954 of 2024, dated 24.07.2024.

In both cases:

For Appellant :Mr.A.Chandra Sekaran

For Respondents :Mr.N.Dilip Kumar

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COMMON JUDGMENT

(Judgment of the Court was delivered by **S.SRIMATHY, J.**)

The present two writ appeals are preferred by the writ petitioner against the order dated 24.07.2024, passed in WP(MD)Nos.16954 of 2024 and 16955 of 2024.

2. The said two writ petitions were filed challenging the assessment orders, dated 15.02.2024 and 25.02.2024 for Pan No.ABQFS7726Q

3. The appellant herein / writ petitioner namely, M/s.Sri Ramajeyam Agencies was originally constituted as a partnership firm consisting of the father of the appellant namely, Thirisangu, the appellant namely T.Pandiyaramanarayanan and his brother T.Venkatesan. The said partnership firm with PAN No.ABQFS7726Q is assessed to Income Tax.

4. The present appellant had filed the writ petitions raising various grounds challenging the assessment orders and the Writ Court had allowed the writ petitions with certain conditions. In the present appeal the appellant has challenged that portion of the order in the writ petition, wherein the Writ Court had directed the petitioner to pay Rs.25,00,000/- (Rupees Twenty Five Lakh only) each for respective assessment years, totally Rs.50,00,000/- (Rupees Fifty Lakh only). The writ petitioner / appellant herein has expressed financial difficulties to pay such huge amount.

3. This Court is accepting the contention of financial difficulties of the appellant herein / writ petitioner and is reducing the amount from Rs. 25,00,000/ (Rupees Twenty Five Lakh only)- to Rs.15,00,000/- (Rupees Fifteen Lakh only) for each year. Thereby, the appellant herein / writ petitioner

is directed to pay Rs.15,00,000/- + Rs.15,00,000/- totally, Rs.30,00,000/- (Rupees Thirty Lakh only) to the respondents.

4.With the above said modifications, the other portion of the order is confirmed and the Writ Appeals are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

[J.N.B., J.] **[S.S.Y., J.]**
14.02.2025

Index : Yes / No

Tmg

To

1.The National Faceless Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India,
New Delhi.

2.The Income Tax Officer,
Ward 1(2), Thanjavur.

J.NISHA BANU, J.

and

S.SRIMATHY, J.

Tmg

W.A(MD)Nos.2343 and 2344 of 2024

14.02.2025