



W.P(MD)No.25604 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 18.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25604 of 2025

and

W.M.P(MD)Nos.20046 & 20048 of 2025

Selvam

... Petitioner

Vs.

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

2.The Deputy Commissioner
of Income Tax,
Office of the Deputy Commissioner
of Income Tax,
Karur District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order in DIN - ITBA/AST/S/147/2024-25/1073880277(1), dated 01.03.2025, passed by the second respondent and QUASH the same as void and illegal and



W.P(MD)No.25604 of 2025

consequently directing the second respondent not to impose Penalty and Interest 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.Dilipkumar

ORDER

Heard both sides.

2.The petitioner has suffered the impugned assignment order passed under Section 147 read with 144B and 144 of the Income Tax Act. The order is appealable.

3.I therefore relegate the petitioner to go before the appellate authority. The petitioner undertakes to file an appeal before the appellate authority within a period of four weeks from the date of receipt of a copy of this order. On such filing, it shall be entertained without reference to limitation and dispose of on merits and in accordance with law. All the contentions of the petitioner are left open. The petitioner states that if only the additional materials now available with him are perused, the



W.P(MD)No.25604 of 2025

entire proceedings may be even dropped. The petitioner is at liberty to produce the said material before the appellate authority. The appellate authority shall take them into account while disposing of the appeal. Penalty proceedings will not be initiated against the petitioner till the appeal is disposed of.

4.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

18.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

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

2.The Deputy Commissioner
of Income Tax,
Office of the Deputy Commissioner
of Income Tax,
Karur District.

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W.P(MD)No.25604 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.25604 of 2025

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