IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.03.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

WA No.489 of 2026
and CMP Nos.4789 and 4792 of 2026

Muthusamy Murugesan
S/o. Muthusamy
518-A, Sathy Road Erode,
Erode, Tamilnadu – 638003.

Appellant(s)

Vs

1. The Income Tax Officer
Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance, Room No.402,
2nd Floor, E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110 003.

2. The Income Tax Officer
Ward 1(1), No15,
Gandhiji Road,
Erode – 638001.

Respondent(s)

PRAYER: Appeal under Clause 15 of the Letters Patent to set aside the order in Writ Petition No. 10701 of 2024 dated 15.12.2025 on the file of this Court and allow this writ appeal and thus render justice

For Appellant(s): Mr.G.Baskar

For Respondent(s): Mrs.M.Sheela
Senior Standing Counsel For IT
And Mr.H.Siddarth
Junior Standing Counsel For IT

JUDGMENT
(Delivered by the Hon'ble Chief Justice)

Calling into question the legality and veracity of the order dated 15.12.2025 passed by the learned Single Judge in W.P.No.10701 of 2024, the unsuccessful petitioner has filed this writ appeal.

2. The appellant filed the writ petition seeking issuance of a writ of certiorari to quash the assessment order dated 19.3.2024, by which a sum of Rs.6,20,08,350/- together with processing charge of Rs.34,70,942/- has been disallowed as unexplained expenses in the return of income filed.

3. The case of the appellant before the learned Single Judge was that the assessment order was passed in gross violation of the principles of natural justice and that the transactions made by the appellant with Vishal Bharath Processing Mill pertain to HUF and not with M.Sivakumar, who had also income from the HUF, in his individual capacity.

4. The respondents refuted the aforesaid submission by filing a detailed counter affidavit before the learned Single Judge to the effect that though opportunity was afforded to the appellant, he failed to provide invoices and, therefore, the assessing authority was constrained to pass the impugned assessment order.

5. After considering the aforesaid submissions, the learned Single Judge disposed of the writ petition holding that disputed questions of fact are involved and that the appellant has an alternative efficacious remedy of appeal under Section 250 of the Income Tax Act, 1961. The appellant was granted 30 days time to file an appeal.

6. Heard learned counsel for the parties and perused the order passed by the learned Single Judge.

7. In the case at hand, the order impugned in the writ petition is an assessment order passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961.

8. It is the specific case of the respondents that the appellant failed to provide the invoices before the assessing authority within the stipulated time and, therefore, the assessment order was passed after following due process of law. It is further stated that the appellant had transactions with a proprietary concern (HUF) and not the individual, who also received income from HUF. These are certainly disputed facts and in exercise of writ jurisdiction, this court cannot delve into the same.

9. That apart, it is not as if the appellant is remediless. The appellant has an efficacious alternative remedy available. The learned Single Judge granted the appellant 30 days time to file

appeal. However, the appellant without filing a statutory appeal, filed this writ appeal.

10. At this juncture, it is apposite to refer to the observation made by the Supreme Court in the case of *CIT v. Chhabil Dass Agarwal*[1], wherein it has been held thus:

> *"10. In the instant case, the only question which arises for our consideration and decision is whether the High Court was justified in interfering with the order passed by the assessing authority under Section 148 of the Act in exercise of its jurisdiction under Article 226 when an equally efficacious alternate remedy was available to the assessee under the Act.*
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> *11. Before discussing the fact proposition, we would notice the principle of law as laid down by this Court. It is settled law that non-entertainment of petitions under writ jurisdiction by the High Court when an efficacious alternative remedy is available is a rule of self-imposed limitation. It is essentially a rule of policy, convenience and discretion rather than a rule of law. Undoubtedly, it is within the discretion of the High Court to grant relief under Article 226 despite the existence of an alternative remedy. However, the High Court must not*

1(2014) 1 SCC 603

interfere if there is an adequate efficacious alternative remedy available to the petitioner and he has approached the High Court without availing the same unless he has made out an exceptional case warranting such interference or there exist sufficient grounds to invoke the extraordinary jurisdiction under Article 226. (See State of U.P. v. Mohd. Nooh [AIR 1958 SC 86], Titaghur Paper Mills Co. Ltd. v. State of Orissa, (1983) 2 SCC 433; Harbanslal Sahnia v. Indian Oil Corpn. Ltd. [(2003) 2 SCC 107] and State of H.P. v. Gujarat Ambuja Cement Ltd. [(2005) 6 SCC 499]).

15. Thus, while it can be said that this Court has recognised some exceptions to the rule of alternative remedy i.e. where the statutory authority has not acted in accordance with the provisions of the enactment in question, or in defiance of the fundamental principles of judicial procedure, or has resorted to invoke the provisions which are repealed, or when an order has been passed in total violation of the principles of natural justice, the proposition laid down in Thansingh Nathmal case [AIR 1964 SC 1419], Titaghur Paper Mills Co. Ltd. v. State of Orissa, (1983) 2 SCC 433, and other similar judgments that the High Court will not entertain a petition under Article 226 of the Constitution if an effective alternative remedy is available to the aggrieved person or the statute under *which the action complained of has been taken itself contains a mechanism for redressal of grievance still holds the field. Therefore, when a statutory forum is created by law for redressal of grievances, a writ petition should not be entertained ignoring the statutory dispensation.*

16. In the instant case, the Act provides complete machinery for the assessment/reassessment of tax, imposition of penalty and for obtaining relief in respect of any improper orders passed by the Revenue Authorities, and the assessee could not be permitted to abandon that machinery and to invoke the jurisdiction of the High Court under Article 226 of the Constitution when he had adequate remedy open to him by an appeal to the Commissioner of Income Tax (Appeals). The remedy under the statute, however, must be effective and not a mere formality with no substantial relief. In Ram and Shyam Co. v. State of Haryana [(1985) 3 SCC 267] this Court has noticed that if an appeal is from "Caesar to Caesar's wife" the existence of alternative remedy would be a mirage and an exercise in futility."

[emphasis supplied]

The Apex Court emphatically held that the assessee cannot be permitted to abandon the machinery provided under the Income-tax Act and invoke the jurisdiction of the writ court under Article 226 of the Constitution of India.

11. The Income-tax Act, 1961 is a self-contained code and it provides a complete machinery for assessment/reassessment of tax. Therefore, the learned Single Judge, in our considered opinion, was right in not interfering with the impugned assessment order. We find no exceptional circumstances warranting invocation of writ jurisdiction.

For the aforegiven reasons, the writ appeal is dismissed. There shall be no order as to costs. Consequently, interim applications stand closed.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
12.03.2026

Index : Yes/No
Neutral Citation : Yes/No
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