IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12321 of 2026
and
W.M.P.Nos.13462 & 13463 of 2026

Mrs.M.Sumithra Vasudevan ... Petitioner

Vs.

1. The Income Tax Officer,
   Non-Corporate Ward 6(2)
   Income Tax Office – BSNL Tower,
   No.16, Greams Road,
   Chennai – 600 006.

2. National Faceless Assessment Centre,
   Ministry of Finance,
   New Delhi – 110003. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records pertaining to the issue of the impugned Assessment Order dated 21.09.2021 vide DIN No: DIN No: ITBA/AST/S/147/2021-22/1035766236(1) and all consequential action on the file of the 2nd Respondent for A.Y. 2013-14 and to quash the same.

For Petitioner : Mr.P.Madhavan

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Assessment Order dated 21.09.2021 passed by the 2nd respondent for the Assessment Year 2013-2014.

4. This writ petition has been filed on 17.03.2026, after the petitioner opted to challenge the impugned assessment order by filing an appeal before the Appellate Commissioner under Section 246A of the Income Tax Act, 1961.

5. The appeal is said to be pending. As such, there is no ground for entertaining this writ petition, as the petitioner has rightly exercised the option before the Appellate Authority under Section 246A of the Income Tax Act, 1961.

6. Therefore, this writ petition is liable to be dismissed and is, accordingly, dismissed. All issues are left open to be raised before the Appellate Authority in the pending appeal.

7. It is made clear that in case the appeal has already been heard by the Appellate Authority, the above observations shall not apply. Connected miscellaneous petitions are closed. No costs.

30.03.2026

raja

Neutral Citation : Yes / No

To

1. The Income Tax Officer,
   Non-Corporate Ward 6(2), Income Tax Office – BSNL Tower,
   No.16, Greams Road, Chennai – 600 006.

2. The National Faceless Assessment Centre,
   Ministry of Finance, New Delhi – 110003.

C.SARAVANAN, J.

raja

W.P.No.12321 of 2026

30.03.2026