BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 09/02/2026

CORAM

The Hon`ble Mr.Justice KRISHNAN RAMASAMY

WP(MD). No.3007 of 2026

Navin Shivji Patel ... Petitioner

Vs

1. The Commissioner of Income-Tax (Appeals),,
Income Tax Department,
National Faceless Appeal Centre (Nfac),
Delhi.

2. The Assessing Officer,,
The Assessment Unit,
Income Tax Department,
Office of the Income Tax Officer,
Circle 1, Tirunelveli.. ... 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 assessment order bearing DIN ITBA/AST/S/147/2023-24/1061557327(1) dated 27.02.2024 passed by the 2nd respondent under Sections 147 read with 144 and 144B of the Income-tax Act, 1961 for the Assessment Year 2016-2017, and the impugned appellate order bearing DIN ITBA/NFAC/S/250/2025-26/1081370736(1) dated 01.10.2025 passed by the 1st respondent under Section 250 of the Income-tax Act, 1961, and quash the same and consequently direct the respondents to redo the assessment in accordance with law after affording the petitioner a meaningful opportunity of hearing and conducting proper enquiry into the source of investment and further forbear the respondents from initiating or continuing any coercive recovery proceedings pursuant to the consequential demand notice ITBA/COM/F/17/2025-26/1081737877(1) dated 14.10.2025.

For Petitioner : Ms.S.Mahalakshmi
For Respondent : Mr.J.ParekhKumar

ORDER

The learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition. He has also made an endorsement to that effect.

2. In view of the submission and endorsement made by the learned counsel for the petitioner, this writ petition is dismissed as withdrawn. No costs.

09.02.2026

NCC : Yes/No
Index : Yes/No
RR

KRISHNAN RAMASAMY, J

RR

ORDER
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