

HC dismissed writ as alternate remedy was available to challenge issue regarding validity of reassessment notice

Summary – The High Court of Madras in a recent case of S. Balasubramanian Adityan, (the Assessee) held that issue as to whether notice for reassessment was issued within period of limitation could be raised in appeal; writ was not required.

ORDER

1. The plea of the learned counsel for the petitioner was that the notice dated 25.3.13, has been issued only on 9.4.14 and, therefore, the same is beyond limitation. Learned standing counsel for the respondent, however, states on instructions that the allegation made by the petitioner is denied. It is submitted that notice was issued in time, however, belatedly received by the petitioner. There is no fault on the part of the department.

2. The above issues can, however, be urged by way of a reply to the notice. If there is a response to the notice, the authority shall consider the same and pass orders thereon, on merits and in accordance with law. It is also made clear that the petitioners are entitled to make all legal pleas in response to the said notice. No further relief as sought for can be granted at this stage.

3. In view of the reasons aforesaid, the writ petition failed and was dismissed. Consequently, connected miscellaneous petitions are closed. However, there shall be no order as to costs.