

W.P.(MD) Nos.25243 to 25248/2023 and etc. batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 20.01.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.25243 to 25248, 26524, 26525
and 17046 to 17048 of 2023

and W.M.P.(MD)Nos.21428, 21429, 21431 to 21440, 22803 to 22806,
14261, 14263, 14271 and 14816 of 2023

M/s.Senthil Murugan Jewellers,
Rep. By its Partner Pandurangan,
253A, 254, 255, West Masi Street,
Madurai – 625 001.

... Petitioner in
all W.Ps.

Vs

The Assistant Commissioner of Income Tax
Central Circle (1) Madurai,
Office of Assistant Commissioner of Income Tax
Central Circle (1),
Income Tax Tariff Complex,
Kulamangalam Road,
Meenambalpuram,
Madurai – 625 002.

... Respondent in
all W.Ps.

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in impugned order in DIN & Order



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No.ITBA/PNL/F/270A/2023-24/1056510081(1), DIN & Order
No.ITBA/PNL/F/271AAC(1)/2023-24/1056512517(1), DIN & Order
No.ITBA/PNL/F/270A/2023-24/1056523561(1), DIN & Order
No.ITBA/PNL/F/271AAC(1)/2023-24/1056516419(1) DIN & Order
No.ITBA/PNL/F/270A/2023-24/1056523563(1), DIN & Order
No.ITBA/PNL/F/271AAC(1)/2023-24/1056510085(1), DIN & Order
No.ITBA/PNL/F/270A/2023-24/1056574331(1), DIN & Order
No.ITBA/PNL/F/271AAC(1)/2023-24/1056574332(1), DIN & Order
No.ITBA/PNL/F/270A/2023-24/1054037204(1), DIN & Order
No.ITBA/PNL/F/271AAC(1)/2023-24/1054037124(1) and DIN & Order
No.ITBA/PNL/F/271AAD(1)(ii)/2023-24/1054048779(1) dated
25.09.2023 and 29.06.2023 for the assessment year 2017-18, 2017-18,
2018-19, 2018-19, 2019-20, 2019-20, 2020-21, 2020-21, 2021-22,
2021-22, 2021-22 on the file of the respondent and quash the same as
illegal and against the principles of natural justice and direct the
respondent to pass orders in accordance with law after the result of the
main Writ Petition.

For Petitioner
(In all W.Ps)

: Dr.A.Thiyagarajan,
Senior Counsel for
Mr.S.Karunakar

For Respondents
(In all W.Ps)

: Mr.N.Dilip Kumar
Standing Counsel



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COMMON ORDER

These Writ Petitions are filed challenging the impugned orders passed by the respondent imposing penalty on the petitioner under Section 270A of the Income Tax Act, 1961.

2. The learned Senior Counsel appearing for the petitioner would submit that initially the petitioner had filed Writ Petitions before this Court challenging the order of assessments before this Court and the same were dismissed. Challenging the same, Writ Appeals were filed and the same were also dismissed. He further submitted that the petitioner has already filed statutory appeals and the same were heard in part and posted in the first week of February 2026.

3. The learned Standing Counsel appearing for the respondent would submit that in these Writ Petitions challenges were made only against the penalty proceedings and therefore, these Writ Petitions may be closed.



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4. Heard the learned counsel appearing on either side and perused the materials available on record.

5. On a perusal of the records, it is seen that challenging the the assessment orders, the petitioner had filed Writ Petitions and the same were dismissed. As against the order of the writ Court, the petitioner has filed Writ Appeals and the same were also dismissed by directing the petitioner to file statutory appeals. The petitioner has also filed statutory appeals and the same are also pending. In such circumstances, this Court is not inclined to interfere with the impugned penalty proceedings. Hence, all these Writ Petitions are liable to be dismissed.

6. Accordingly, all these Writ Petitions are dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

20.01.2026

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Index : Yes/No
NCC : Yes/No

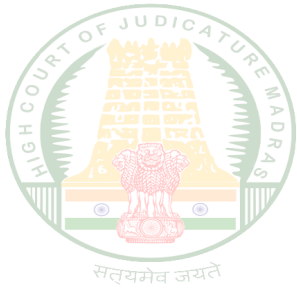


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To

The Assistant Commissioner of Income Tax
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KRISHNAN RAMASAMY, J.

vsm

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