B. Muralidhar v. Deputy Commissioner of Income Tax, Corporate Circle 1(1), Chennai & Anr.

W.P. No. 15198/2023

2024:KHC:41951 | 2024-10-16

Challenge to director-liability order relegated to statutory revision; time spent in writ to be considered for delay.

179 | 264

High Court of Karnataka | Single Judge | Justice M.I. Arun

Assessment years: Not specified in supplied order

Scope of this order

No section 179 liability was cancelled; the petitioner retained the revision route and the specified consideration of writ-proceeding time.

01 FACTS OF THE CASE

B.Muralidhar challenged a 29 March 2023 order under section 179 concerning A and G Project and Technologies Ltd. He contended that he was not a director during the relevant period. Revenue defended the order and relied on the section 264 revision remedy.

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02 DISCUSSION BY THE HON'BLE COURT

After reproducing section 264(1), the Court held that a person aggrieved by a section 179 order could pursue revision and had an alternative efficacious remedy. It did not determine the disputed directorship period or substantive liability.

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03 JUDICIAL DECISION

The writ was dismissed with liberty to approach the appropriate authority. If revision is filed, that authority must consider the time spent pursuing this writ when condoning any delay.

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04 OUTCOME / IN WHOSE FAVOUR

No section 179 liability was cancelled; the petitioner retained the revision route and the specified consideration of writ-proceeding time.

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05 EXPERT COMMENTS

Revision is the remedy identified by this order — The Court's section 264 analysis explains why it declined writ relief. It does not affirm the factual premise that the petitioner was a director during the relevant period.

Delay protection is precisely framed — The authority must take the time spent in this writ into account if revision is pursued. The order does not itself record that revision was filed, condone a quantified delay or grant a stay of recovery.

Keep the director-liability merits separate — The petitioner's denial of directorship remains a contention. This record supplies no liability amount, assessment year or merits determination of the conditions governing section 179.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

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STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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