V. Nachiappan v. Income Tax Officer, WardI(3), Karaikudi

WA No. 2664 of 2001

WA2664/2001 (2007-09-20) | 2007-09-20

Reassessment challenge relegated to statutory appeal with case-specific payment and filing directions.

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High Court of Judicature at Madras | Division Bench | Justice K. Raviraja Pandian | Justice Chitra Venkataraman

Assessment years: 1991-92

Scope of this order

The reassessment was not quashed. The taxpayer was directed to pursue the conditional statutory appeal route.

01 FACTS OF THE CASE

V. Nachiappan, assessed as legal heir for AY 1991-92, challenged a reassessment on the ground that the notice did not identify non-disclosure of primary facts. The single judge declined writ intervention because an appeal was available.

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02 DISCUSSION BY THE HON'BLE COURT

The Division Bench found no extraordinary circumstance justifying writ intervention and held that the jurisdictional contention could effectively be raised before the appellate authority. It treated alternative remedy as a matter of discretion rather than an absolute jurisdictional bar.

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03 JUDICIAL DECISION

The writ appeal was dismissed with directions: pay 50% of the demanded tax, including 12% surcharge, within three weeks of receipt; an appeal could then be filed within two further weeks and entertained.

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04 OUTCOME / IN WHOSE FAVOUR

The reassessment was not quashed. The taxpayer was directed to pursue the conditional statutory appeal route.

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05 EXPERT COMMENTS

A jurisdictional allegation was not a merits determination — The Court declined to decide the reassessment objection in writ proceedings and left it available before the appellate authority.

Do not generalize the payment condition — The 50% payment and specified periods belong to this order. They are not a general statutory pre-deposit rule for all income-tax appeals.

Preserve the distinction between stay liberty and actual stay — The earlier single-judge order allowed an application for interim stay to be considered on merits. That history is not an unconditional stay granted by this judgment.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 4-page court PDF read for this correction.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 4 physical source pages read and visually inspected. SHA-256: 1aca306d7bfc6ae3fa015145b12003874aa65900f15874438b089ebfcc1aea95.

STATUTORY SCOPE

This note describes the provisions and historical period addressed by the supplied order; later statutory changes and subsequent treatment are not independently cleared.

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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