



WA No. 1331 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

CORAM

THE HON'BLE MR.SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

WA No. 1331 of 2025
and
CMP Nos. 10132 & 10136 of 2025

M/s. Multivista Global Private Limited,
Rep. by its Authorised Signatory,
Deepak Subramaniam, S/o. Subramaniam,
Sudha Centre, First Floor, New No.31,
Old No.19, Dr.Radhakrishnan Salai,
Mylapore, Chennai.

..Appellant(s)

Vs

1. Assistant Commissioner of Income Tax
Corp. Circle 4(1),
Chennai.
2. Additional/Joint/ Deputy/ Assistant
Commissioner of Income Tax
Income Tax Officer,
National E-Assessment Centre, Delhi.

..Respondent(s)

PRAYER: Writ Appeal has been filed under Clause 15 of the Letters Patent to set aside the Order passed in W.P.No.24870 of 2022 dated 20.01.2025 passed by this High Court by allowing the present Writ Appeal.



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For Appellant(s):

Mr.Suhrith Parthasarathy
(Through Video Conferencing)
For Ms.C.Meenakrithika

For Respondent(s):

Mrs.S.Premalatha
Senior Standing Counsel
For Income Tax Department for R1 and R2

J U D G M E N T

[Judgment of the Court was delivered by G.Arul Murugan J.]

The assessee has preferred the present Intra-Court Appeal assailing the order dated 20.01.2025 passed in W.P.No.24870 of 2022, whereby the Writ Court dismissed the challenge made to the assessment order and relegated the appellant to file a statutory appeal under Section 246A of the Income Tax Act, 1961.

2. Mr.Suhrith Parthasarathy, learned counsel appearing for the assessee, would contend that in the absence of issuance of a draft assessment order and due to failure to afford an opportunity of being heard to the appellant, the appellant is entitled to maintain the writ petition on the ground of violations of the principles of nature justice. He further contended that learned Judge erroneously relegated the appellant



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to file an appeal without adverting to this aspect and, therefore, prayed for a remand.

3. Mrs.S.Premalatha, learned Senior Standing Counsel appearing for the Income Tax Department, submitted that the appellant had received notices and participated in the inquiry during at least seven hearings. Therefore, she contended that the assessment order was passed only after affording sufficient opportunity and since an efficacious statutory alternative remedy is available, the learned judge rightly relegated the appellant to file an appeal, which is perfectly justified.

4. Heard the rival submission made by the learned counsel appearing on either side and perused the materials available on record.

5. The appellant/assessee e-filed its return of income on 24.09.2018 declaring a total income of Rs.6,68,64,860/-. The case was selected for complete scrutiny under CASS and notice under Section 143(2) of the Income Tax Act, 1961 dated 23.09.2019 was issued to the appellant in the assessment proceedings. Even as per the affidavit filed by the appellant, pursuant to the notice, the appellant had furnished the detailed response on 09.10.2019. Thereafter, additional responses were also filed on different dates i.e., on 28.02.2020, 27.01.2021, 06.02.2021,



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11.02.2021, 20.02.2021 and 08.03.2021. It is evident that the appellant duly participated in the assessment proceedings and sufficient opportunity was afforded to respond to the proceedings. Therefore, the contention that the appellant was not afforded sufficient opportunity is misplaced.

6. When the appellant had responded to the proceedings by filing last additional response on 08.03.2021, the impugned assessment order was passed within the period of 30 days, on 07.04.2021. The assessment order having been uploaded in the web portal where the appellant filed all the responses referred to above, it is evident that the appellant was fully aware of the proceedings. Any challenge to the assessment order on merits would only be available to the appellant by way of filing a statutory appeal under Section 246A of the Income Tax Act, 1961.

7. Since this Court has come to conclusion that there is no lack of opportunity, we find no error or infirmity in the order of the Writ Court in relegating the appellant to file the statutory appeal by also affording reasonable time to do so.



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8. Accordingly, the Writ Appeal stands dismissed. Consequently, the connected Miscellaneous Petitions are closed. No costs.

(SUSHRUT ARVIND DHARMADHIKARI, C.J.) (G.ARUL MURUGAN J.)

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1.The Assistant Commissioner of Income Tax
Corp. Circle 4(1), Chennai.

2.Additional/Joint/ Deputy/ Assistant Commissioner of Income Tax
Income Tax Officer, National E-Assessment Centre, Delhi.



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