IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.09.2017

CORAM

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

W.P. No. 23351 of 2017
&
W.M.P. No. 24448 of 2017

Jayanthi Seeman ..Petitioner

Vs.

The Income Tax Officer,
Non Corp Ward 1(2), 3rd Floor, New Block,
121, Mahatma Gandhi Road, Chennai-34. ..Respondent

Prayer: Petition under Article 226 of the Constitution of India praying for issue of a Writ of Mandamus directing the Income Tax Officer, Non Corp Ward 1(2), Chennai 600 034 , the respondent herein to consider the reply dated 07.08.2017 filed by the petitioner in response to the letter dated 25.07.2017 issued by the respondent and disclose the reasons recorded for initiating action under Section 147 of the Income Tax Act, 1961 against the petitioner within a time frame as may be fixed by this Court.

For Petitioner :: Mr.Y. Prakash

For Respondent :: Mrs.Hema Muralikrishnan
Standing Counsel

O R D E R

Heard Mr.Y. Prakash, learned counsel for the petitioner and Mrs. Hema Muralikrishnan, learned Standing Counsel appearing on behalf of the respondent.

2. The petitioner is before this Court seeking a direction upon the respondent to consider her representation dated 07.08.2017 in response to the notice dated 25.07.2017 issued under Section 147 of the Income Tax Act, 1961. Among other things, in the representation, the petitioner has requested the respondent to disclose the reasons for initiating action under

Section 147 of the said Act to enable her to file her objections.

3. In the light of the decision of the Honourable Supreme Court rendered in GKN Driveshafts (India) Limited V. Income Tax Officer and others (2003 (259) ITR 19 (SC) : CDJ 2003 SC 034), the respondent is bound to indicate the reasons for re-opening, which should already be on record, prior to issuance of notice under Section 148 of the Income Tax Act, 1961. Therefore, the respondent is bound to comply with the request made by the petitioner in her representation dated 07.08.2017.

4. Accordingly, there shall be a direction to the respondent to consider the petitioner's representation dated 07.08.2017 and communicate the reasons for re-opening to the petitioner within a period of 10 days from the date of receipt of a copy of this order. No costs. Connected W.M.P. is closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

nv/sai

To

The Income Tax Officer,
Non Corp Ward 1(2), 3rd Floor, New Block,
121, Mahatma Gandhi Road, Chennai-34.

+1cc to Mr.Hema Muralikrishnan, Advocate Sr. 64711

W.P. No. 23351 of 2017

CA(CO)
VR(09/10/2017)