

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.11.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.12607 of 2014

and

M.P. Nos.2 & 3 of 2014

M/s.MAARS Software International Ltd.

rep by its Principal Officer,

Mr.Harshavardhan Singh Rathore,

No.20, 4<sup>th</sup> Floor, Mohid Heights,

New Versova Telephone Exchange,

Lokhandwala Road, Andheri (W),

Mumbai - 400 053.

...Petitioner

Vs

1. The Commissioner of Income Tax-IV  
Aayakar Bhavan, New Block, III Floor,  
121 MG Road, Nungambakkam,  
Chennai 600 034.

2. Income Tax Officer,  
Company Ward -IV (1),  
Room No.429, 4<sup>th</sup> Floor,  
Main Building, Aayakar Bhavan,  
121 MG Road, Chennai 600 034.

...Respondents

Prayer: PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, calling for the records of the First Respondent contained in its impugned order dated 28.03.2014 bearing 1321 (1) /CIT-IV/2013-14 in PAN AAACM4527H for the assessment year 2009-10 passed under Section 263 of the Income Tax Act, 1961 and quash the same and consequently restrain the Second Respondent from assessing the Petitioner's income for the assessment year 2009-10 de novo.

For Petitioner : M/s.Suhraith Parthasarathy

For Respondents : Mr.D.Prabhu Mukunt Arunkuar,  
Junior Standing Counsel

Mrs.Hema Muralikrishnan,  
Senior Standing Counsel

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O R D E R

The petitioner has assailed an order of Commissioner of Income Tax dated 28.03.2014 urging mainly that the order has been passed in violation of principles of natural justice. Notice in terms of Section 263 of the Income Tax Act, 1961 (in short 'Act') has been issued to the office address of the petitioner at 'Josier Street, Nungambakkam, Chennai -600 034'. All exchanges of communication inter se the petitioner and the Revenue has been on the letter head of the petitioner wherein the address is stated as 'No.20, 4<sup>th</sup> Floor, Mohid Heights, New Versova Telephone Exchange, Lokhandwala Road, Andheri (W), Mumbai - 400 053'.

2. The Income Tax Officer has also issued a notice to the aforesaid address for proceeding with the assessment for Assessment Year 2011-12. Moreover, the Chartered Accountant of the petitioner has specifically, by letter dated 24.01.2014, stated that the contact address of the petitioner is the aforesaid address at Bombay.

3. Admittedly, the closure of the office at Josier Street, Nungambakkam, Chennai and the change thereof to 106/2, Habibulla Road, T.Nagar, Chennai - 600 017 has not been intimated to the Department.

4. Be that as it may, there is no serious objection by the revenue to affording one more opportunity to the petitioner to be heard on merits. The impugned order is thus set aside. The petitioner shall appear before the Commissioner of Income Tax on Friday, the 06<sup>th</sup> December, 2019 at 10.30. a.m. and make its submissions in regard to the issue arising from Show Cause Notice dated 17.03.2014. No further notice need be issued in this regard. Upon hearing the submissions, necessary action

either dropping the proceedings or an order under Section 263 be passed within four weeks from date of conclusion of personal hearing.

5. This Writ Petition is allowed. Connected Miscellaneous Petitions are closed. No costs.

Sd/-  
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

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To

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Chennai 600 034.
2. Income Tax Officer,  
Company Ward -IV (1),  
Room No.429, 4<sup>th</sup> Floor,  
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121 MG Road, Chennai 600 034.

+lcc to Mrs.Hema Muralikrishnan, Advocate SR.95433  
+lcc to M/s.Arun Karthik Mohan, Advocate SR.96382

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SJ(CO)  
CB(03/12/2019)

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