

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2020

CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

Writ Petition No.145 of 2020
and WMP.No.180 of 2020

Sri Saravanabavaa Entertainment Pvt.Ltd.,
Rep. by its Director J.Harris Jayaraj,
S/o.S.M.Jayakumar,
New No.33, Old No.34,
South Canal Bank Road,
Mandavelipakkam,
Chennai - 600 028. Petitioner

Vs.

Income Tax Officer,
Non-Corporate Ward 10(6),
Wanaparthi Block No.121,
Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India to issue Writ of certiorari calling for the records in ITBA/AST/S/144/2019-20/1022601546(1) dated 18.12.2019 on the file of the respondent relating to A.Y. 2017-18 and quash the same.

For Petitioner : Mr.G.Baskar

For Respondent : M/s.Hema Muralikrishnan,
Senior Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent / revenue.

***2. The petitioner has impugned order dated 18.11.2019 which was passed pursuant to a notice dated 17.12.2019 issued under Section 142(1) of the Income Tax Act, 1961. The notice was digitally signed by the Assessing Officer at 4.59 p.m on 17.12.2019 and called upon the petitioner to furnish the details by 11.30 a.m. on the following day i.e. 18.12.2019. The petitioner responded to the same and sent the required intimation on 18.12.2019 at about 16.24 hours i.e. at 4.24 p.m. However, the impugned**

order came to be passed by the Assessing Officer and was digitally signed at 4.28 p.m on the following day without considering the response of the petitioner. It is evident that the impugned order was passed in violation of the Principle of Natural Justice. I therefore find sufficient grounds to interfere.

3. The impugned order is therefore set aside and the case is remitted back to the respondent to pass a speaking order within a period of three months from the date of receipt of a copy of this order. The respondent shall be passed the order after considering representation dated 18.12.2019 of the petitioner along with the other additional representation and documents which the petitioner may file within a period of thirty days from the date of receipt of a copy of this order."

5. The writ petitions stands allowed. No costs.

Sd/-

Assistant Registrar(JJ Act)

Dated:12/02/2020

*Deleted and substituted as per order of this Court dated 27/02/2020 made herein.

Sd/-

Assistant Registrar (CS-III)

Dated:06/03/2020

//True Copy//

Sub Assistant Registrar

drl

To

Income Tax Officer,
Non-Corporate Ward 10(6),
Wanaparthi Block No.121,
Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+lcc to Mr.G.Baskar, Advocate, S.R.No.17405

+lcc to Mr.Hema Muralikrishnan, Advocate, S.R.No. 17720

W.P.No.145 of 2020

VSN II(CO)

GN(21/02/2020)

Sd/- 06/03/2020

<https://hcservices.ecourts.gov.in/hcservices/>