IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.02.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2296 of 2020
and W.M.P.No.2671 of 2020

M/s.Parry Infrastructure Company Private Limited,
rep. By its Director Shri S.Ramesh Kumar,
S/o.Seethapathi aged about 49 years,
Dare House, #234, N.S.C.Bose Road,
Parrys Corner, Chennai-600 001. ..Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Corporate Circle 5(1),
Room No.414, Main Building,
Aayakar Bhawan,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034. ..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for the issue of Writ of Certiorari or any other writ, direction or order in the nature of a writ calling for the records in Order dated 31.12.2019 on the file of the respondent relating to A.Y.2012-2013 and quash the same.

For Petitioner : Mr.M.P.Senthil Kumar
For Respondent : Mr.D.Prabhu Mukunth Arunkumar
Junior Standing Counsel
for M/s.Hema Muralikrishna
Standing Counsel

O R D E R

Heard the learned counsel for the petitioner and the respondent.

2. The petitioner has challenged the Impugned Re-assessment Order passed under Section 147 r/w Section 143(3) of the IT Act, 1961 dated 31.12.2019 wherein the taxable income of the petitioner has been re-computed at Rs.56,02,67,032/-. The impugned order was communicated to the petitioner through e-mail on 31.12.2019 at 2.43 p.m.

3. The impugned order has been passed pursuant to invocation of Section 148 of the Income tax Act, 1961 for the assessment year 2012-2013. The scrutiny assessment was completed under Section 143(3) of the Income Tax Act by the respondent on 16.03.2015.

4. After notice dated 30.03.2019 was issued by the respondent under Section 148 of the Income Tax Act, 1961, the petitioner filed a return on 04.04.2019 and thereafter by a communication dated 05.04.2019 requested the respondent to furnish the reasons for reopening of the assessment almost after lapse of eight months.

5. On 29.12.2019, the respondent furnished the reasons recorded for reopening the assessment and forwarded the same via e-mail at 9.35 p.m. On 31.12.2019, a digitally signed notice was issued at 8:07 p.m. under Section 143(2) of the Income Tax Act, 1961, which was communicated to the petitioner at 8.16 p.m. It fixed the personal hearing on the following day at 10.30 a.m. and required the petitioner to furnish documents. The petitioner also appeared and filed the objection on 31.12.2019. On the same day, the impugned order has been passed without considering any of the record and objections filed by the petitioner.

6. I have considered the arguments advanced by the learned counsel for the petitioner and the respondent.

7. Since the impugned order has been passed in a tearing hurry and without considering the objections of the petitioner, I am inclined to set aside the same and remit the case back to the respondent to pass a speaking order within a period of 30 days from the date of communication of the order after considering the representation/objection of the petitioner filed on 31.12.2019.

8. Accordingly, the impugned order stands quashed and the writ petition is disposed with the above observation. No cost. Consequently, connected miscellaneous petitions is closed.

Sd/-
Assistant Registrar (C.S.VI)

/True copy/

Sub Assistant Registrar

To

The Deputy Commissioner of Income Tax,
Corporate Circle 5(1),
Room No.414, Main Building,
Aayakar Bhawan,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate Sr.No.8358
+1cc to M/s.Philip George, Advocate, Sr.No.7924

AKM/13.03.2020 /3P-4C/

W.P.No.2296 of 2020
and W.M.P.No.2671 of 2020