IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.03.2020

CORAM:

THE HON'BLE MR. JUSTICE R.MAHADEVAN

W.P.Nos.29620 and 29621 of 2010
and M.P.Nos.1 and 1 of 2010

Uma Pandian
T 63/64, 8th Street,
Anna Nagar,
Chennai 600 040. ...Petitioner in WP.No.29620/2010

G.N.Pandian
T 63/64, 8th Street,
Anna Nagar,
Chennai 600 040. ...Petitioner in WP.No.29621/2010

Vs

1. Additional Commissioner of Income Tax,
   Range XIV,
   121, Nungambakkam High Road,
   Chennai – 600 034.

2. Commissioner of Income Tax - X,
   6th Floor, Annex Building,
   121 Nungambakkam High Road,
   Nungambakkam, Chennai – 600 034.

...Respondents in both WPs

Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records on the files of the second respondent herein in C.Nos.10113/5/CIT-X/10-11 and 10113/4/CIT-X/10-11 respectively dated 30.11.2010 and quash the said notices.

For Petitioners :Mr.S.Thanka Sivan

For Respondents :Mrs.Hema Murali Krishnan
Standing Counsel

COMMON ORDER

The challenge made in these writ petitions is to the notices dated 30.11.2010 issued by the second respondent under section 263 of the Income Tax Act, 1961. By the impugned notices, after having observed that the assessment made under section 143(3) treating sale proceeds as Long term Capital gain was erroneous and prejudicial to the interest of the Revenue, the petitioners were called upon to file objections along with the connected records, if any, to the proposed revision of the assessment under Section 263. Without filing necessary objections before the second respondent, the petitioners have approached this Court with the present writ petitions to quash the said notices.

2.Though the petitioners have raised very many grounds assailing the notices impugned herein, the learned counsel for the petitioners, during the course of arguments, submitted that it would suffice, if the petitioners are permitted to file objections to the notices impugned herein, for which, the learned standing counsel appearing for the respondents has no serious objection.

3.Considering the facts and circumstances of the case and having regard to the submissions now made by the learned counsel on either side, this Court, in order to provide an opportunity to the petitioners, is inclined to permit them to file their objections to the proposed revision of assessment under Section 263.

4.Accordingly, the petitioners are permitted to file necessary objections along with the relevant documents, if any, to the second respondent within a period of two weeks from the date of receipt of a copy of this order. On such filing, the second respondent shall consider the same and pass appropriate orders, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioners, within a period of four weeks thereafter.

5.Both the writ petitions stand disposed of in the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

arr/rk

To

1. The Additional Commissioner of Income Tax,
   Range XIV,
   121, Nungambakkam High Road,
   Chennai – 600 034.

2. The Commissioner of Income Tax - X,
   6th Floor, Annex Building,
   121 Nungambakkam High Road,
   Nungambakkam, Chennai – 600 034.

+1cc to Hemamuralikrishnan, Advocate, Sr.No.23285

W.P.Nos.29620 and 29621 of 2010

SSI(CO)
GS(08/07/2020)