



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. NO. 5512 OF 2021

AND

W.M.P. NOS. 6127 & 6128 OF 2021

Mr.P.Solomon Francis

... Petitioner

Vs.

1. The Income Tax Officer,
Non Corporate Ward 3(1),
Aayakar Bhavan,
Chennai.
2. The Additional Commissioner,
Non Corporate Range 3,
Aayakar Bhavan,
Chennai.
3. The Principal Chief Commissioner,
NeAc Income Tax,
NewDelhi

... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the of the respondents dated 15.02.2021 in Assesment Order DIN: ITBA/AST/S/143(3)/2020-2021/1030635696(1) and the consequential calculation and penalty notices in DIN & Notice No:ITBA/AST/156/2020-2021/1030635718(1) and DIN:ITBA/PNL/S/270A/2020-2021/1030635802(1) and quash the same and consequentially afford an opportunity to reply to the Show Cause Notice dated 12.02.2021.

For Petitioner : Mr.V.S.Jaya Kumar

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel



ORDER

(through video conferencing)

WEB COPY This writ petition has been filed challenging the Assessment Order DIN: ITBA/AST/S/143(3) /2020-2021/ 1030635696 (1) dated 15.02.2021 and consequential calculation and penalty notices in DIN & Notice No:ITBA/AST/156 /2020-2021/ 1030635718 (1) and DIN:ITBA/PNL/S/ 270A/2020-2021/ 1030635802(1) and directing to afford an opportunity to reply to the Show Cause Notice dated 12.02.2021.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, and perused the materials placed on record.

3. It is noticed that the impugned order dated 15.02.2021 for the Assessment Year 2018-2019 has preceded a show cause notice dated 12.02.2021, wherein the time given to the petitioner to respond to the aforesaid show cause notice was 01.03.2021. However, the impugned order has been passed, immediately two days after the aforesaid notice dated 12.02.2021 was issued, on 15.02.2021.

4. Since the impugned order has been passed well before the time given to the petitioner to respond and it is clearly in violation of principles of natural justice. The impugned order is thus set aside and quashed and the matter is remitted back to the respondents to pass appropriate orders in accordance with law, after affording an opportunity to the petitioner to give reply to the show cause notice. The Petitioner is also directed to respond to the show cause notice dated 12.02.2021 within a period of fifteen(15) days from the date of receipt of a copy of this order, in case the petitioner has not already given any response.

5. This writ petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

rgm/Maya



To

1. The Income Tax Officer,
Non Corporate Ward 3(1),
Aayakar Bhavan,
Chennai.
2. The Additional Commissioner,
Non Corporate Range 3,
Aayakar Bhavan,
Chennai.
3. The Principal Chief Commissioner,
NeAc Income Tax,
NewDelhi.

+1cc to Mrs.Hema Muralikrishnan, Senior Standing Counsel,
S.R.No.62094

+1cc to Mr.V.S.Jaya Kumar, Advocate, S.R.No.61770

W.P. No. 5512 of 2021
and
W.M.P.Nos.6127 & 6128 of 2021

KV(CO)
RLP(10/12/2021)