

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2021

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. No.8235 of 2021

and

WMP. No.8788 of 2021

Shri Rajagopal Kamaraj

...Petitioner

Vs.

Deputy Commissioner of Income Tax,
Central Circle - 2(1) Chennai,
1st Floor, Investigation Building,
No.46 (Old No.108),
Mahatma Gandhi Road,
Chennai 600 034,
Tamil Nadu.

....Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ Mandamus, to direct the respondent to furnish the documents seized and the statements of third parties as sought for by the Petitioner vide his letter dated 27.02.2021 and to thereafter give the Petitioner a reasonable opportunity of being heard in accordance with principles of natural justice in the Petitioner's assessment proceedings under Section 153C of the Income Tax Act, 1961 for Assessment Years 2013-14 to 2018-19 and under Section 143 (2) for Assessment Year 2019-2020.

For Petitioner : Mr.AL.Somayaji, Senior Counsel for
Mr.Anand Sashidharan

For Respondents: Mr.A.P.Srinivas,
Senior Standing Counsel

ORDER

Heard Mr.AL.Somayaji, learned Senior Counsel for the learned Counsel appearing for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents, who accepts notice for the respondents and is armed with instructions to proceed with the matter. By consent expressed by both parties, this writ petition is disposed finally even at the stage of admission.

2. The relief sought by the petitioner falls within a very short compass. The Writ Petition prays for a Mandamus directing the respondents to furnish the documents as well as statements of third parties as sought for by the petitioner in his representation dated 27.02.2021 and to complete the assessment under Section 153C of the Income Tax Act, 1961 (in short 'Act') in line with the principles of natural justice.

3. Upon instructions, Mr.Srinivas would state that representation dated 27.02.2021 is indeed pending before the respondents and that the petitioner may approach the respondents at any time for collection of the copies of the documents sought, after paying necessary charges in that regard. This is recorded. He also assures the Court that the respondents have no intention completing the assessment in haste and the petitioner will be afforded full opportunity of hearing prior to orders being passed. This is also recorded.

4. With the above observations, the mandamus sought stands achieved, and the writ petition is closed. Connected Miscellaneous Petition is also closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkp

To
Deputy Commissioner of Income Tax,
Central Circle - 2(1) Chennai,
1st Floor, Investigation Building,
No.46 (Old No.108), Mahatma Gandhi Road,
Chennai 600 034, Tamil Nadu.

+1 cc to M/s.Anand Sashidharan, Advocate Sr No.21354

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PL(CO)
RG.27.04.2021(2P/3C)