



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P. No.12770 of 2021
& WMP Nos.13567 and 13569 of 2021

R.Balashanmugam

...Petitioner

Vs

1. The Deputy Commissioner of Income Tax,
National e-assessment Centre,
Income Tax Department,
Room No.401, 2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi 110 003.

2. The Deputy Commissioner of Income Tax,
Circle 1, Tirupur.

...Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records relating to the assessment order passed by the 1st respondent in PAN:AIWPB 8052F (DIN:ITBA/AST/S/143(3)/2021-22/10326492159 (1) dated 23.04.2021 quash the same as illegal and without jurisdiction.

For Petitioner : Mr.T.N.Seetharaman

For Respondents : Mr.ANR.Jayaprathap,
Junior Standing Counsel

O R D E R

Mr.ANR.Jayaprathap, learned Junior Standing Counsel accepts notice for the respondents. He has been served with the papers and has perused the affidavit filed in support of the Writ Petition as well as the documents annexed thereto. Hence, by consent of both sides, the Writ Petition itself is taken up for final disposal even at the stage of admission. Fairly and on the admitted position that presents itself, Mr.Jayaprathap would have nothing to say.



2. The challenge is to an order of assessment dated 23.04.2021 passed under the provisions of the Income Tax Act, 1961 (in short 'Act') for the assessment year 2018-19. The order of assessment has been digitally signed on 23.04.2021 at 15:22:11 IST, as reflected in the impugned order of assessment.

3. However, the show cause notice dated 17.04.2021 that preceded the impugned order of assessment and placed at page 1 of the document compilation, extends an opportunity to the petitioner to file a reply on or before 23:59 hours of 23.04.2021. Thus violation of principles of natural justice is writ large and can be gleaned from a mere perusal of the documents on record.

4. The impugned order, passed in violation of the principles of natural justice, insofar as the Officer has passed the order even prior to the expiry of time granted to the petitioner/assessee to make his submissions/respond to the issues raised, is set aside and the Writ Petition allowed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commissioner of Income Tax,
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Income Tax Department,
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SRA (CO)
RGA (22/07/2021)