IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :30.06.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.37564 of 2016
and
W.M.P.No.32190 of 2016

M/s.Vestas Technology R&D Chennai Private Limited,
Represented by its Director – Finance,
Mr.Govindaraj Kolappan
Block A, 8th Floor, Tecci Park,
No.173, Rajiv Gandhi Salai (OMR)
Sholinganallur, Chennai – 600 119. ...Petitioner

Vs.

Assistant Commissioner of Income Tax,
Company Circle 3(2)
4th Floor, Wanaparthy Block,
121, Mahatma Gandhi Road,
Chennai – 600 034. ... Respondent

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records on the file of the respondent and quash the impugned notice in PAN No. AACV4768P/9-10 dated 25.02.2016 under Section 143(2) of the Income Tax Act, 1961.

For Petitioner : Mr.N.V.Balaji

For Respondent : Mrs.Hema Muralikrishna
Standing Standing Counsel
for Income Tax

O R D E R

The writ on hand is filed challenging the notice dated 25.02.2016, issued under Section 143 (2) of the Income Tax Act, 1961.

2. The very same writ petitioner filed the writ petitions in W.P.Nos.37562 & 37563 of 2016 challenging the notices under Section 148 of the Income Tax Act and the order disposing of the objections issued by the respondent dated 08.09.2016 & 09.09.2016 respectively. In this view of the matter, the respondent has not proceeded further, due to

pendency of the writ petitions and now the writ petitions filed by the petitioner are dismissed.

3. This Court is of an opinion that a fresh notice is to be issued under Section 143 (2) of the Income Tax Act to proceed further. In fact the impugned order dated 25.02.2016 is issued under Section 143 (2) was not acted upon for five years and therefore, the respondent has to issue a fresh notice to the petitioner, enabling the petitioner to furnish further informations and details for the purpose of completion of the reassessment proceedings.

4. In this view of the matter, impugned notice dated 25.02.2016 issued under Section 143 (2) of the Income Tax Act is quashed and the respondent is directed to issue a fresh notice to the assessee by following the procedures contemplated.

5. Accordingly, the writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Pns

To

The Assistant Commissioner of Income Tax,
Company Circle 3(2)
4th Floor, Wanaparthy Block,
121, Mahatma Gandhi Road,
Chennai - 600 034.

+1cc to Ms.Hema Muralikrishnan, Advocate, S.R.No.30124
+1cc to Mr.N.V.Balaji, Advocate, S.R.No.20171

W.P.No.37564 of 2016
and
W.M.P.No.32190 of 2016

UM(CO)
SB(03/08/2021)