IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.22522 of 2021
and
WMP.Nos.23740 & 23743 of 2021

[Video Conferencing]

Smt.K.Indira
Shrishti, 30, Narayanan Street
Permanur Main Road, Salem – 636 007.
PAN : AALPI3668K ....Petitioner

-Vs.-

The National Faceless Assessment Centre
Delhi. .....Respondent

Prayer :- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in PAN : AALPI3668K for the assessment year 2019-20 in DIN : ITBA/AST/S/143(3)/2021-22/1035965793(1) dated 28.09.2021 issued under Section 143(3) r/w Section 144B of the Income Tax Act and quash the same.

For Petitioner :Mr.T.Vasudevan

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

ORDER

Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the Income Tax Department.

2.This Writ Petition is disposed of without expressing any opinion on merits on the limited ground that the impugned order has been passed without giving sufficient time to the petitioner to respond to the show cause notice issued on 23.09.2021.

3.It is noticed that the show cause notice was uploaded by the National Faceless Assessment Centre on 23.09.2021 at about 11:56:35 IST by giving time upto 24.09.2021. The petitioner was to file a reply by 23:59:00 on 24.09.2021. Though the petitioner has requested for time, without granting further time, perhaps on account of the fact that the limitation for passing the assessment order expires, the National Faceless Assessment Centre has passed the impugned order dated 28.09.2021.

4.It is further noticed that the assessment order has also not considered any of the reply of the petitioner given to the notice issued under Section 143(2) and 142(1) of the Income Tax Act, 1961.

5.Considering the same, the impugned order is set aside and the case is remitted back to the respondent to pass fresh orders within a period of 45 days from the date of receipt of a copy of this order. The petitioner is given liberty to file his reply to the show cause notice dated 23.09.2021 within a period of 15 days from the date of receipt of a copy of this order. Further, the respondents are directed to issue appropriate instructions to the Administrator of the Web Portal of the respondent to facilitate the petitioner to file his reply within the aforesaid time limit.

6.The Writ Petition stands disposed of in the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

pgp
To

The National Faceless Assessment Centre
Delhi.

+1cc to Mr.A.P.Srinivas, Advocate Sr.63634

W.P.No.22522 of 2021

pl[co]
srg 20/12/2021