



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.25931 OF 2021

&

W.M.P.NOS.27401 & 27403 OF 2021

(Through Video Conferencing)

M/s.Circor Flow Technologies
India Private Limited,
Represented by its Director,
Shri. Arumugam Singaram,
SF No.337/2, No.15,
Narayanapuram Village,
Thennampalayam to Annur Road,
Ponnandampalayam,
Coimbatore - 641 659.

... Petitioner

.Vs.

1. The Assessing Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Delhi.
2. The Deputy Commissioner of Income Tax,
Corporate Circle - 1,
Coimbatore.

... Respondents

PRAYER:- Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for records of the petitioner on the file of the first respondent in PAN:AADCC5649M and quash the impugned notice under Section 143 (3) read with Section 144B in DIN & Notice No:ITBA/AST/S/143(3)/2021-2022/1035920817(1) dated 27.09.2021 for the Assessment Year 2018-2019.

For Petitioner : Mr.S.P.Chidambaram

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



Mr.A.P.Srinivas, learned Senior Standing Counsel takes notice on behalf of the respondents.

3. This Writ Petition is disposed at the time of admission considering the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents on the ground that the impugned order seeking to demand Income Tax for a sum of Rs.74,77,555/- has been confirmed in the impugned order based on the information gathered by the Income Tax Department from the import-export data received from Central Board of Excise and Customs (CBEC).

5. Therefore, the impugned order is set aside and the case is remitted back to the respondents to pass a speaking order on merits and in accordance with law within a period of forty five days from the date of receipt of copy of this order.

7. The respondents shall thereafter pass appropriate orders within period of forty five days as mentioned above. All the issues are left open to be decided by the respondents based on



the Show Cause Notice to be issued to the petitioner by the respondents.

8. This Writ Petition stands disposed of with the above observations. Consequently, connected Writ Miscellaneous Petitions are also closed. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

nst/arb

To

1. The Assessing Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Delhi.
2. The Deputy Commissioner of Income Tax,
Corporate Circle - 1,
Coimbatore.

+lcc to Mr.S.P.Chidambaram, Advocate, S.R.No.64130
+lcc to Mr.A.P.Srinivas, Advocate, S.R.No.63635

W.P.NO.25931 OF 2021 AND
W.M.P.NOS.27401 & 27403 OF 2021

GPL (CO)
PBS/21/12/2021