IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23905 of 2021
and
W.M.P.Nos.25226 & 25228 of 2021

(Through Video Conferencing)

J.Rajeswaran ... Petitioner

Vs

1.The National Faceless Assessment Centre,
Delhi.

2.The Deputy Commissioner of Income Tax,
Circle – 1(1), Salem – 636 007. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the first respondent in DIN: ITBA/AST/S/147/2021-22/1035881071 (1) dated 25.09.2021 passed under Section 147 read with Section 144 B of the Income Tax Act for the Assessment Year 2017-2018 and quash the same.

For Petitioner : Mr.T.Vasudevan

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

ORDER

The petitioner has challenged the impugned Assessment Order dated 25.09.2021. By the impugned Assessment Order, the first respondent has added an amount of Rs.2,96,67,265/- towards the taxable income of the petitioner. The impugned Assessment Order precedes a Show Cause Notice dated 22.09.2021. The notice also encloses a Draft Assessment Order in terms of Section 144(B) of the Income Tax Act, 1961.

2. After the receipt of the aforesaid Draft Assessment Order and the Show Cause Notice, the petitioner has sent a representation on 24.09.2021 and sought for additional time till 29.10.2021. However, before the aforesaid request of the

petitioner could be considered, the impugned Assessment Order dated 25.09.2021 has been passed by the first respondent.

3. It is noticed that parallelly 48 hours was given to the petitioner to respond to the Show Cause Notice and the Draft Assessment Order. It is evident that the entire Assessment Order has been passed in Violation of Principles of Natural Justice, perhaps to bring closure to the time bound assessment under the Scheme of the Income Tax Act, 1961.

4. Since there is a gross violation of Principles of Natural Justice, the impugned Assessment Order dated 25.09.2021 is hereby quashed with liberty to the respondents to pass a fresh order within a period of 45 days from the date of receipt of a copy of this order.

5. The petitioner is permitted to file a reply/representation within a period of 20 days from the date of receipt of a copy of this order. The respondents are therefore directed to make suitable arrangements in their portal to facilitate the petitioner to file a reply/representation to the Show Cause Notice dated 22.09.2021.

6. This writ petition stands disposed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

arb

To

1.The National Faceless Assessment Centre,
Delhi.

2.The Deputy Commissioner of Income Tax,
Circle - 1(1), Salem - 636 007.

+1cc to M/s.A.P.Srinivas, Advocate, S.R.No.57796

W.P.No.23905 of 2021
and
W.M.P.Nos.25226 & 25228 of 2021

CP(CO)
SB(30/11/2021)