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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24344 of 2021
and
W.M.P.No.25654 of 2021

(Through Video Conferencing)

Lalithambal

...Petitioner

Vs

1. The Income Tax Officer,
National e-Assessment Centre,
Income Tax Department,
Ministry of Finance, Room No.401,
2nd Floor, E-Ramp, Jawaharlal Nehru Stadium,
Delhi - 110 003.

2. The Income Tax Officer,
Ward 1, Tiruchengode,
Income Tax Office,
183, Municipality Area Bunglow Str,
Erode Main Road,
Tiruchengode - 637 211.

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records pertaining to the Assessment Order DIN. ITBA/AST/S/147/2021-2022/1035629145(1) dated 16.09.2021 passed by the 1st Respondent and quash the same.

For Petitioner : Mr.Balaji Thirumoorthy
For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

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

2. The impugned order has been passed on 16.09.2021 by the first respondent precedes a Show Cause Notice dated 03.09.2021 issued by the first respondent asking the petitioner to respond within a period of two days i.e., on 05.09.2021. On 05.09.2021,



the petitioner has sent a representation seeking fifteen days time for filing necessary documents. However, before the petitioner could respond to the above, the impugned order has been passed on 16.09.2021.

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3. Since there is a violation of Principles of Natural Justice, the impugned order is quashed and the case is remitted back to the respondents to pass a speaking order within a period of thirty days from the date of receipt of a copy of this order. The respondents are also directed to issue appropriate instructions to the Administrator of the Web-Portal of the respondents to facilitate the petitioner to file a reply within a period of fifteen days from the date of receipt of a copy of this order.

4. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS IV)

True Copy//

Sub Assistant Registrar

rgm/arb

To

1. The Income Tax Officer,
National e-Assessment Centre,
Income Tax Department,
Ministry of Finance, Room No.401,
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Tiruchengode - 637 211.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.58844

+1cc to Mr.K.Rajapandian, Advocate, S.R.No.58668

W.P.No.24344 of 2021

and

W.M.P.No.25654 of 2021

RR[co]

NSK 06/12/2021