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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.24298 of 2021

and

W.M.P.Nos.25612 & 25614 of 2021

(Through Video Conferencing)

Srinivasa Kalyana Varma Pinnammaraju,
LIG 160, DR A S Rao Nagar,
Hyderabad - 500 062, Telengana

... Petitioner

Vs

The ACIT Central Circle-1(2),
Chennai Investigation Building,
No.46 (Old.No.108), Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records in DIN:ITBA/AST/S/153C/2021-2022/1036038188(1) dated 29.09.2021 for the Assessment Year 2018-2019 in PAN No.AGFPP1257M on the file of the Respondent and quash the same.

For Petitioner : Mr.R.Venkatanarayanan
for Mr.Subbaraya Aiyar Padmanabhan

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

ORDER

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

2. This Writ Petition is disposed at the time of admission considering the fact that the impugned order has been passed on 29.09.2021 for the Assessment Year 2018-2019 which preceded a notice dated 22.09.2021 issued under Section 153C of the Income Tax Act, 1961.



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3. As per the aforesaid notice, the petitioner was given merely two days time for filing the returns. Even before the petitioner could file the returns, the respondent has issued the Show Cause Notice on 23.09.2021. The petitioner has also requested for adjournment on 24.09.2021 expressing the difficulty in filing the returns as the petitioner was suffering from Covid-19 symptoms.

4. Considering the above, the impugned order passed by the respondent on 29.09.2021 is quashed and the case is remitted back to the respondent to pass speaking order within a period of thirty days from the date of receipt of a copy of this order.

5. The respondent is also directed to instruct the Web Portal Administrator to permit the petitioner to file reply, if any, within a period of fifteen days from the date of receipt of a copy of this order.

6. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

rgm/arb
To

The ACIT Central Circle-1(2),
Chennai Investigation Building,
No.46 (Old.No.108), Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+1cc to M/s.Subbaraya Aiyar, Advocate Sr.58748
+1cc to Mr.A.P.Srinivas, Advocate Sr.58845

W.P.No.24298 of 2021
and
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srg 03/12/2021