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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.24922 OF 2021

AND

W.M.P.NOS.26245 & 26247 OF 2021

PR Engineers and Contractors,
(Represented by its partner,
Shri, Ramulu Vepamanu)
No.75, First Floor,
Golden George Nagar,
Nerkundram,
Chennai - 600 107.

... Petitioner

.Vs.

1. The Additional/Joint/Deputy/Assistant
Commissioner Of Income Tax/
Income Tax Officer,
National E-Assessment Centre,
Delhi.

2. The Deputy Commissioner of Income Tax,
Non-Corporate Circle - 7,
Nungambakkam,
Chennai - 600 034.

... 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 impugned assessment order dated 29/04/2021 bearing DIN ITBA/AST/S/143(3)/2021-22/1032724780(1) purportedly issued under Section 143(3) read with Section 144 B of the Income Tax Act,1961 for the Assessment Year 2018-19, by the Respondent No.1 and quash the same.

For Petitioner : M/s.T.V.Muthu Abirami

For Respondent : Mr.Prabhu Mukunth Arun Kumar
Junior Standing Counsel



ORDER

Mr. Prabhu Mukunth Arun Kumar, Junior Standing Counsel takes notice on behalf of the respondents, this writ petition is disposed at the time of admission after hearing the learned counsel for petitioner and respondents.

2. The petitioner has challenged the impugned assessment order dated 29.04.2021 which preceded a show cause notice dated 27.04.2021. The petitioner was given time up to 23.59 hours till 25.09.2021. However, the impugned order has been passed on 29.04.2021 and uploaded on the same day at 13.41 hours, that is before the time prescribed for the petitioner to upload the reply. Though the petitioner has approached this Court, the fact remains that the orders have been passed even before time to file reply had expired. Considering the same, the impugned order is set aside/quashed and the case is remitted back to the respondents to pass appropriate order within a period of six weeks from the date of receipt of copy of this order. In case the petitioner seeks for a physical hearing, appropriate instructions may be given to the administrator of the web portal to facilitate the petitioner to file a reply and for physical hearing through video conferencing. Petitioner shall reply to the show cause notice dated 27.04.2021 within a period of two weeks from the date of receipt of copy of this order from today. No further extension of time will be granted to the petitioner to file reply.

The Writ Petition stands disposed of with the above directions. Consequently, the connected writ miscellaneous petitions also stand dismissed. There shall be no order as to costs.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

nst

To

1. The Additional/Joint/Deputy/Assistant
Commissioner Of Income Tax/
Income Tax Officer,
National E-Assessment Centre,
Delhi.



2. The Deputy Commissioner of Income Tax,
Non-Corporate Circle - 7,
Nungambakkam,
Chennai - 600 034.

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+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.60255

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SSD(CO)
PBS/22/12/2021