IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :29.06.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.27007 of 2012

M/s.Vaata Smart Private Limited,
Rep.by its Director P.Sucharitha No.16,
Cenotaph Road, Chennai - 600 018. ... Petitioner
(Cause Title amended vide
order dated 01.04.2021 made in
W.M.P.No.3704/2021 in W.P.No.27007/2012)

Vs

1. The Joint Commissioner of Income Tax,
Company Range III,
Chennai - 600 034.

2. The Assistant Commissioner of Income Tax,
Company Circle III (2),
Chennai - 600 034.

3. The Income Tax Officer,
Office of the Income Tax Office,
Company Ward - III (1),
Chennai - 600 034. ... Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records of the respondent in P.A.No./GIR:AAACW2681A dated 05.03.2012 for the assessment years 2005 - 06 and 2006 - 07 and quash the proceedings dated 05.03.2012 and 03.08.2012 issued herein.

For Petitioner : Mr.G.Baskar

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Standing Counsel for Income Tax

O R D E R

The writ on hand is filed questioning the reopening of assessment initiated under Section 147 of the Income Tax Act by the Assessing Officer and by issuing a notice under Section 148 of the Income Tax Act.

2. The learned counsel for the petitioner made a submission that in respect of the Assessment Year 2006 - 07 reasons were furnished and the petitioner submitted objections and the Assessing Officer himself dropped all further proceedings on reopening of assessment. Thus, no further relief is required in respect of the Assessment year 2006 - 07.

3. As far as the Assessment Year 2005 - 06 is concerned, the notice under Section 148 of the Income Tax Act was issued on 05.03.2012 and notice with reason for reopening of Assessment Year 2005 - 06 was communicated to the writ petitioner on 30.08.2012 as per the principles laid down by the Hon'ble Supreme Court of India in the case GKN Driveshafts India Ltd., vs. ITO reported in 2003 259 ITR 19 (SC). The petitioner has to submit his believed objections on the reasons communicated and the said objections are to be disposed of. However, the writ petition is filed even before the submissions of the objections on the reasons furnished for reopening of assessment for the Assessment year 2005 -06. Thus, the writ petition is pre-matured and the petitioner has to submit its objections on the reasons and on receipt of any such objections, the respondents are bound to dispose of the objections by passing a speaking order.

4. Accordingly, the petitioner is at liberty to submit his objections within a period of two weeks from the date of receipt of a copy of this order and on receipt of any such objections, the respondents are directed to dispose of the same within a period of six weeks from the date of receipt of a copy of the objections from the writ petitioner and proceed further in accordance with law.

5. With these observations, the writ petition stands disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

Pns

To

1. The Joint Commissioner of Income Tax,
   Company Range III,
   Chennai - 600 034.

2. The Assistant Commissioner of Income Tax,
   Company Circle III (2),
   Chennai - 600 034.

3. The Income Tax Officer,
   Office of the Income Tax Office,
   Company Ward - III (1),
   Chennai - 600 034.

+1cc to Mr.G.Baskar, Advocate, S.R.No.30019
+1cc to Mr.Hema Muralikrishnan, Advocate, S.R.No.30048

W.P.No.27007 of 2012

KV(CO)
PM(28/07/2021)