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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.366 of 2022

and

W.M.P.Nos.405, 407, 412 & 414 of 2022
(Through Video Conferencing)

M/s.Sameera Foundations Private Limited,
Represented by its Director,
47, Anna Salai,
Mount Road, Chennai - 600 002.
PAN : AANCS2744P

...Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,
National Faceless Assessment Centre, Delhi,
Room No.401, 2nd Floor,
E-Ramp, Jawarharlal Nehru Stadium,
Delhi - 110 003.
2. The Deputy Commissioner of Income Tax,
Corporate Circle - 3(1), Chennai,
Income Tax Department,
121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.
3. The Principal Commissioner of Income Tax-3,
Chennai, Income Tax Department,
Room No.401, 4th Floor,
New Block, 121, Mahatma Gandhi Road,
Chennai - 600 034.

...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the writ petitioner company on the file of the first respondent to quash the impugned order dated 03.06.2021 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2018-2019 in ITBA/AST/S/143(3)/2021-2022/1033263262(1) and consequently direct the first respondent to complete the fresh assessment for the Assessment Year 2018-2019 after granting



reasonable/sufficient opportunity of hearing.

For Petitioner : Mr.A.S.Sriraman

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For Respondents: Mr.A.N.R.Jayaprabhap
Junior Standing Counsel

ORDER

Mr.A.N.R.Jayaprabhap, learned Junior Standing Counsel takes notice on behalf of the respondents.

2.The petitioner has already elected to redress its grievance against the impugned order dated 03.06.2021 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2018-2019 by filing an appeal before the National Faceless Assessment Centre.

3. The learned counsel for the petitioner submits that the petitioner has been diligent in replying for all the notices which preceded the impugned order in not filing reply to the Show Cause Notices issued along with it on 26.05.2021 on account of lock down. It is therefore submitted that the impugned order be quashed and the case be remitted back to the respondent.

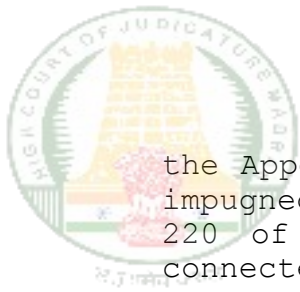
4. The learned counsel for the petitioner on instructions submits that though the order was dated 03.06.2021, the petitioner could not approach this Court as the petitioner had difficulty in downloading the impugned order.

5. The learned Junior Standing Counsel for the respondents submits that the petitioner has already filed an appeal before the Appellate Commissioner and therefore the writ petition is without any merits. It is submitted that is highly implausible for the petitioner to say that the petitioner was unable to download the impugned order as the appeal has been filed before the National Faceless Assessment Centre.

6.Heard the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents.

7.Since the petitioner has already opted to work out the remedy before the Appellate Commissioner, I do not find any merits in this writ petition.

8.This Writ Petition is dismissed with liberty to the petitioner to work out the remedy in the Appellate Forum before



the Appellate Commissioner and also to stay the operation of the impugned order by filing appropriate application under Section 220 of the Income Tax Act, 1961. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

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Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

arb

To

1. The Assistant Commissioner of Income Tax,
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Room No.401, 4th Floor,
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+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.2686

W.P.No.366 of 2022
and
W.M.P.Nos.405, 407, 412 & 414 of 2022

SS(CO)
RGA(28/01/2022)