IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 18.11.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.548 of 2020
and
WMP Nos.643 and 645 of 2020

Lalithaa Jewellery Mart (P) Ltd.,
rep. by its Director
123, Usman Road,
Panagal Park, T.Nagar,
Chennai – 600 017.

... Petitioner

Vs

The Deputy Commissioner of Income Tax,
Central Circle 1(4), Chennai
Office of the Dy. Commisioner of Income Tax
Central Wing, New Income Tax Building
Mahatma Gandhi Road,
Chennai – 600 034.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the respondent dated 3.12.2019 in PAN No.AAACL1523A for the assesment year 2017-18 and quash the same.

For Petitioner : Mr.Muralikumaran
for M/s.Mcgan Law Firm
For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

Heard Mr.Muralikumaran, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondent.

2. The petitioner has challenged an order of assessment dated 31.12.2019, passed under the provisions of the Income Tax Act, 1961 (in short 'Act') for the assessment year 2017-18 on the main premise of violation of principles of natural justice.

3. The issue has been captured at paragraphs 2 and 3 of order dated 13.01.2020 passed at the time of admission, that reads as follows:

> *2. The petitioner appears to have filed a written submission on 28.12.2019 duly acknowledged by the Officer on 30.12.2019, wherein at Page No.7 (unnumbered paragraph No.2) it refers to cash book, sale invoices and Stock Register that have been produced before the Authority along with earlier submissions.*
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> *3. A perusal of impugned order dated 31.12.2019 on the other hand does not reveal any reference to the supporting documents as above, stated to have been filed by the assessee.*

4. The respondent has filed an counter affidavit dated 06.02.2020 pending Writ Petition wherein they acceed to the position that a detailed written submission was filed on 28.12.2019, which is part of the records.

5. Learned Standing Counsel would, in the aforesaid circumstances, not object to the matter being remitted to the file of the Assessing Authority, to

be re-done de novo taking note of the written submissions dated 28.12.2019 as well as any other material that they may produce now before the Assessing Authority.

6. Since the assessment year in question is AY 2017-18, in the interests of time, the petitioner is directed to appear before the Assessing Authority on 01.12.2022 at 10.30 a.m. without expecting any further notice in this regard along with any other materials in support of their claim. The Assessing Officer shall hear the petitioner, take note of their submissions and accord due consideration to the same for finalization of assessment de novo and an order passed, within a period eight (8) weeks from 01.12.2022.

7. In light of the aforesaid, the impugned order of assessment dated 31.12.2019 is set aside and this Writ Petition is allowed. No costs. Connected Miscellaneous Petitions are closed.

18.11.2022

Index : Yes / No
Speaking Order
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To

The Deputy Commissioner of Income Tax,
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Dr.ANITA SUMANTH,J.

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