



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.02.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.NO.1050 OF 2022

AND

W.M.P.NOS.1115, 1117 & 1118 OF 2022

(THROUGH VIDEO CONFERENCING)

M/s.Modular Concepts (India) Private Limited,
Represented by its Authorised Representative,
Mr.Manoj Thadaserry Dharman,
B-3, 463 A, Solai Apartments,
Mount Poonamallee Road,
Ramapuram, Chennai - 600 089.

... Petitioner

.Vs.

1. The Union of India,
The Ministry of Finance,
The Department of Revenue,
Central Board of Direct Taxes,
North Block, New Delhi - 110 001.
Represented by its Secretary.
2. The Additional/Joint/Deputy/Assistant
Commissioner of Income Tax,
Income-Tax Officer,
National Faceless Assessment Centre,
Delhi.

... Respondents

PRAYER:-

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Assessment Order bearing No.ITBA/AST/S/143(3)/2021-2022/1036032967(1) dated 29.09.2021 (Impugned Order) passed by Respondent No.2 under Section 143(3) of the Income Tax Act, 1961 ('the Act') for the Assessment Year 2018-2019 (Assessment Year) and the consequent Demand Notice bearing No.ITBA/AST/S/156/2021-2022/1036032989(1) dated 29.09.2021, quash the same.



The respondents are therefore directed to issue suitable instruction to the Administrator of the Income Tax Web Portal to facilitate the petitioner to participate through Video Conferencing in the proposed personal hearing.

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

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1. The Secretary,
The Union of India,
The Ministry of Finance,
The Department of Revenue,
Central Board of Direct Taxes,
North Block, New Delhi - 110 001.
2. The Additional/Joint/Deputy/Assistant
Commissioner of Income Tax,
Income-Tax Officer,
National Faceless Assessment Centre,
Delhi.

+1cc to M/s.S.Aswini, Advocate, S.R.No.6949

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.7451

W.P.NO.1050 OF 2022 AND
W.M.P.NOS.1115, 1117
& 1118 OF 2022

MT(CO)
PBS/08/03/2022