IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1257 of 2022
and
WMP.Nos.1361 & 1363 of 2022
(Through Video Conferencing)

M/s.Pharmazell (India) Private Limited,
(Company into which M/s.Pharmazell Vizag
Private Limited was amalgamated)
Plot Nos.85 & 86, MEPZ, Tambaram,
Chennai 600 045.
Represented by its Chief Financial Officer,
Shri Karthik N ...Petitioner

vs.

1. The Additional/Joint/Deputy/Asst.Commissioner
of Income Tax/Income Tax Officer,
National Faceless Assessment Centre, Delhi.

2. The Deputy Commissioner of Income Tax,
Circle 1- LTU, (erstwhile Corporate Circle-5(2),
121, M.G.Road, Nungambakkam,
Chennai 600 034. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the file of the 1st respondent in DIN : ITBA/AST/S/143(3)/2021-22/1036628315(1) dated 28.10.2021 for the Assessment year 2018-19 and quash the same.

For Petitioner : Mr.R.Vijayaraghavan for
Subbaraya Aiyar Padmanabhan

For Respondent : Mrs.Hema Muralikrishnan
Senior Standing Counsel

O R D E R

The petitioner has challenged the impugned Assessment order dated 2018-2019 and quash the same.

2. The learned counsel for the petitioner submits that the petitioner opted to work out the alternate remedy against the impugned draft Assessment Order dated 15.09.2021 before the Dispute Resolution Panel (DRP) and withdrew W.P.No.24841 of 2021 on 02.02.2022 [today]. Para Nos. 2 and 3 of the order in W.P.No.24841 of 2021, dated 02.02.2021, read as under:-

> ''2.The learned Senior Standing Counsel for the respondents has no objection.
>
> 3.Recording the same, the Writ Petition in W.P.No.24841 of 2021 was dismissed as withdrawn with liberty to the petitioner to file appropriate application before the Dispute Resolution Panel (DRP) within a period of thirty (30) days from the date of receipt of a copy of this order. If such application is filed, the Dispute Resolution Panel (DRP) shall consider the same and pass appropriate orders on merits. .....''

3.Since the impugned assessment order dated 28.10.2021, was passed by the first respondent, pursuant to the draft Assessment Order dated 15.09.2021, impugned in W.P.No.24841 of 2021 and the same has been allowed to be challenged before the Dispute Resolution Panel (DRP), the impugned assessment order stands quashed to facilitate the Dispute Resolution Panel to pass appropriate orders against the draft Assessment Order dated 15.09.2021, in W.P.No.24841 of 2021. It is made clear that the impugned order stand revived if the petitioner fails to initiate appropriate proceedings before the Dispute Resolution Panel within the time stipulated in W.P.No.24841 of 2021, against the draft Assessment Order dated 15.09.2021.

4.This writ petition is allowed with the above observation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

kkd

To

1. The Additional/Joint/Deputy/Asst.Commissioner of Income Tax/Income Tax Officer, National Faceless Assessment Centre, Delhi.

2. The Deputy Commissioner of Income Tax, Circle 1- LTU, (erstwhile Corporate Circle-5(2), 121, M.G.Road, Nungambakkam, Chennai 600 034.

+1cc to Mr.Hema Muralikrishnan, Advocate, S.R.No.6662

W.P.No.1257 of 2022

MT(CO)
RGA(11/03/2022)