IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.NO.7120 OF 2022
AND
W.M.P.NOS.7127, 7130 & 7131 OF 2022

Bhawar Sales Corporation,
Rep. by its Partner Mr.Sanjay Kumar,
8A, No.18/8-A, Subrayya Street,
Shenoy Nagar,
Chennai - 600 030.
PAN No.AAEFB2116Q

... Petitioner

Vs.

1. The Assistant Director of Income Tax CPC,
   Centralized Processing Centre,
   Income Tax Department,
   48/1 & 48/2, Prestige Alpha, Beratena Agrahara,
   Electronic City (Post), Hosur Road,
   Bengaluru - 560 500.

2. The Assistant Commissioner of Income Tax,
   Non Corporate Circle - 10(1),
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai - 34.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the 1st respondent herein in Assessment Proceedings in PAN No.AAEFB2116Q for AY 2019-20 and quash the Impugned Order No.CPC/1920/A5/2000054747 dated 07.05.2020 passed by the 1st respondent for the Assessment Year 2019-20.

For Petitioner : Mr.G.Vardini Karthick

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel

ORDER

The prayer sought for herein is for a Writ of Certiorari, to call for the records of the 1st respondent herein in Assessment Proceedings in PAN No.AAEFB2116Q for AY 2019-20 and quash the Impugned Order No.CPC/1920/A5/2000054747 dated 07.05.2020 passed by the 1st respondent for the Assessment Year 2019-20.

2. In respect of the Assessment Year 2019-20, the return filed by the petitioner was verified and an intimation under the proviso to Section 143(1) of the Income Tax Act, 1961 (in short 'the Act') was issued, which has not been responded since by the petitioner/assessee, they proceeded to complete the same and given an intimation under Section 143(1) of the Act by completing the assessment under various heads. Challenging the same, the present writ petition has been filed.

3. Mr.G.Vardini Karthick, learned counsel appearing for the petitioner though made an attempt to canvass certain points assailing the order impugned, after hearing the learned counsel, this Court is of the view that, those points can be canvassed before the Appellate Authority as necessarily it relates to the merits of the case.

4. Here as per the procedure contemplated under Section 143 (1) of the Act, especially under the proviso, notice/intimation already been given, which has been recorded in the impugned order itself that, on 12.02.2020, the said intimation-cum-notice has been sent through e-mail of the petitioner/assessee, but that has not been responded. Therefore, as per the proviso to Section 143(1)(a), these orders have been passed. Therefore, on that ground of alleged violation of principles of natural justice, the petitioner cannot assail this impugned order successfully by invoking the extraordinary jurisdiction of this Court.

5. Hence, I am not inclined to entertain this writ petition, therefore, it is liable to be dismissed, accordingly, it is dismissed, relegating the petitioner/assessee to go before the Appellate Authority to file appeal before the Commissioner of Income Tax (Appeals) i.e., CIT (Appeals) under Section 246A of the Act. If such an appeal is filed within a period of two weeks from today, the same may be entertained and decided by the

Appellate Authority on merits. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

sp/sgl

To

1. The Assistant Director of Income Tax CPC,
   Centralized Processing Centre,
   Income Tax Department,
   48/1 & 48/2, Prestige Alpha, Beratena Agrahara,
   Electronic City (Post), Hosur Road,
   Bengaluru - 560 500.

2. The Assistant Commissioner of Income Tax,
   Non Corporate Circle - 10(1),
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai - 34.

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.20089

+1cc to M/s.Arun Kurian Joseph, Advocate, S.R.No.20044

W.P.No.7120 of 2022

MG(CO)
RLP(04/04/2022)