IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.10201 of 2021
&
W.M.P.Nos.10825 & 10826 of 2021

Edwin Paul Manoharan ...Petitioner

Vs.

The Additional Commissioner of Income Tax,
National e-Assessment Centre,
Delhi. ...Respondent

Prayer:Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in ITBA/AST/S/143(3)/2020-21/1032097369(1) dated 31.03.2021 and quash the same and direct the respondent to consider the objections dated 25.03.2021.

For Petitioner : Mr.R.Kumar

For Respondent : Mr.ANR Jayaprathap
Junior Standing Counsel

ORDER

Order of assessment dated 31.03.2021 is assailed mainly on the ground of principles of natural justice. There is no dispute on the position that the principles of natural justice have been violated in this case, insofar as learned revenue counsel would fairly point out that the response of the petitioner dated 25.03.2021 to the show cause notice dated 31.03.2021 has not been taken into account by the Officer while finalising the assessment.

2. The reason for this is that while the show cause notice permitted the assessee to file its reply by 23:59 hours

on 23.03.2021, the internal records of the respondent appear to contain an internal noting that the reply be received by 10:30 am by 25.03.2021.

3. In these circumstances and based on the internal noting, the portal was shut on 25.03.2021 at 10.30 am itself, and it is for this reason that the Assessing Officer did not have the benefit of the response of the assessee. If this submission were to be accepted, then the assessee should have been unable to upload the reply as the portal would not have been accessible.

4. However, and admittedly, the response of the petitioner has been acknowledged and the same is available at pages 28 and 29 of the compilation accompanying the writ affidavit.The impugned order of assessment is thus violative of the principles of natural justice and for this reason, is set aside.

5. The assessee will be heard by the respondent by issue of notice, objections dated 25.03.2022, be taken into account and the assessment finalized expeditiously, and in any event, within a period of 90 days from date of issuance of a copy of this order.

6. This writ petition is allowed in the aforesaid terms. Connected writ miscellaneous petition is closed. No Costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

nst
To

The Additional Commissioner of Income Tax,
National e-Assessment Centre,
Delhi.

+1 CC to Mr.R.Kumar, Advocate sr 35474

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AJS(CO)
SP(27/07/2022)