IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2022

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.No.10769 of 2022
and
W.M.P.Nos.10404 & 10405 of 2022

Gem Edible Oils Private Limited,
rep.by its Managing Director,
3/99, Kovai Road, Ottarpalayam Post,
Coimbatore - 641 653
PAN No:AACCG3203C ... Petitioner

Vs

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

2. The Deputy Commissioner of Income Tax,
   Corp Circle 1,
   Coimbatore. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records of the first respondent in its proceedings in DIN No.ITBA/AST/S/147/2021- 22/1041984617 (1), quash the assessment order dated 29.03.2022.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Mr.ANR.Jayapratap
Junior Standing Counsel

ORDER

The prayer sought for herein is for a Writ of Certiorari, calling for the records of the first respondent in its proceedings in DIN No.ITBA/AST/S/147/2021- 22/1041984617 (1), quash the assessment order dated 29.03.2022.

2. The petitioner has challenged the assessment order dated 29.03.2021 made under Section 147 read with Section 144B of the Income Tax Act, 1961 [in short, 'the Act'].

3. Notice under Section 148 of the Act was issued on 29.03.2021, pursuant to which, return was filed by the assessee only on 04.09.2021. Thereafter, Section 143(2) notice was issued on 15.11.2021. Then again on 16.02.2022, another notice was issued and the petitioner asked the reasons for reopening only on 01.03.2022, which was provided to him on 14.03.2022 and the same has not been objected for the purpose of questioning the jurisdiction of the Assessing Authority to reopen under Section 147 of the Act.

4. Then on 19.03.2022, a show cause notice was issued, which was also responded by the petitioner. Considering the response, order of assessment was passed by the Revenue on 29.03.2022.

5. In this context, even though Mr.P.V.Sudakar, learned counsel appearing for the petitioner has canvassed that, the reply given by the petitioner to the show cause notice has either not been considered or not properly considered or not considered in a proper perspective, this Court finds that there has been consideration of the reply, but, whether based on such consideration, any error has been committed or mistake is committed by the Assessing Authority in considering such reply given by the petitioner is a minute factual details, which cannot be gone into by this Court under Article 226 of the Constitution, because if there is any procedural violation of principles of natural justice or for want of jurisdiction, then only, the extraordinary jurisdiction of this Court become invokable, challenging the assessment order directly before this Court and in respect of other cases, assessee has to go before the Appellate Authority to file quantum appeal. This is one such case, where, the petitioner has to be relegated before the Appellate Authority.

6. Accordingly, this writ petition is dismissed, of-course, with a liberty to file quantum appeal before the Appellate Authority in the manner known to law within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

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

2. The Deputy Commissioner of Income Tax,
   Corp Circle 1,
   Coimbatore.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.30037

W.P.No.10769 of 2022

VG-II(CO)
UMA(12/07/2022)