IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.05.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.11465 of 2022
and
W.M.P.Nos. 10974 and 10975 of 2022

V.M.Vijayakumar ...Petitioner

Vs.

Income Tax Officer,
Non Corporate Ward 6(1),
Chennai-6. ...Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, to call for the impugned proceedings dated 31.03.2022 passed by the Respondent in PAN:AAAHV0166N in DIN and Notice No.ITBA/AST/F/148A/2021-22/1042382229(1) under clause(d) of Section 148A of the Income Tax Act, 1961 and quash the same as passed without considering the objections dated 25.03.2022 filed by the Petitioner along with the documents and also without granting personal hearing as contemplated under clause (b) to Section 148A of the Income Act, 1961.

For Petitioner: Mr.P.Rajkumar and
Mr.C.Sivasubramanian

For Respondent: Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

Mr.A.P.Srinivas, Learned Senior Standing Counsel takes notice on behalf of the respondent.

2. The Petitioner has challenged the impugned order passed under Section 148A (d) of the Income Act, 1961. The Respondent has come to the conclusion that this is a fit case for issuing notice under Section 148 of the Income Act and that the order has been passed with the approval of the Principal Chief Commissioner of Income Tax, Chennai. The Petitioner has

challenged the impugned order primarily on the ground that the Petitioner was issued with a notice under Section 148A of the Income Act, 1961 on 20.03.2022 and that the Petitioner has also replied to the same on 25.03.2022, which has also been acknowledged. However, the impugned order has wrongly recorded that the Petitioner has not responded.

3. Learned Counsel for the Respondent submits that he is unable to confirm as to whether this statement of the Petitioner is correct or not.

4.I have considered the arguments advanced by the Learned Counsel for the Petitioner and Respondent. The copy of the e-Proceedings/acknowledgment indicates that the Petitioner had indeed filed a reply to the notice issued under Section 148A of the Income Act, 1961, on 25.03.2022. Considering the same, I am inclined to come to a conclusion that the observation in the impugned order that the Petitioner has not responded to the notice is not correct. Therefore, the impugned proceedings dated 31.03.2022 passed by the Respondent in PAN:AAAHV0166N in DIN and Notice No.ITBA/AST/F/148A/2021-22/1042382229(1) under clause(d) of Section 148A of the Income Tax Act, 1961 is hereby quashed and the case is remitted back to the Respondent to pass appropriate order within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected Miscellaneous Petitions are closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

gd/mn
To

Income Tax Officer,
Non Corporate Ward 6(1),
Chennai-6.

+1 CC to Mr.P.Rajkumar, Advocate sr 31715
+1 CC to Mr.A.P.Srinivas, Advocate sr 31847.

W.P.No.11465 of 2022

PA(CO)
SP(31/05/2022)