IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.05.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.11535 OF 2022
AND
W.M.P.NOS.11012 AND 11013 OF 2022

Mr.R.Karunakaran ... Petitioner

Vs.

Income Tax Officer,
Non Corporate Ward 11(3)
Chennai – 6. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings dated 05.04.2022 of the respondent in PAN:AFWPK2956Erelating to the assessment year 2015-2016 issued in DIN & Notice No:ITBA/AST/F/148A/2022-23/1042522776(1) under clause(d) of section 148A of the Income Tax Act, 1961 and the consequential impugned proceedings dated 05.04.2022 of the respondent in PAN:AFWPK2956E relating to the assessment year 2015-2016 issued in DIN & Notice No.ITBA/AST/S/148 1/2022-23/1042526550 (1) under Section 148 of the Income Tax Act, 1961 and quash both the impugned proceedings as issued without granting reasonable opportunity to file objections and also the personal hearing as contemplated under clause (b) of Section 148A of the Income Tax Act and also passed without considering the objections dated 24.03.2022 filed by the petitioner along with the documents on 30.03.2022.

For Petitioner : Mr. P.Rajkumar

For Respondent : Mr.Prabhu Mukunth Arunkumar,
Junior Standing Counsel

O R D E R

The petitioner has challenged the impugned proceedings dated 5.4.2022 disposing of the notice under Section 148A of the Income Tax Act, 1961.

2. It is submitted that the mandatory period prescribed under Section 148A(b) of the Income Tax Act, 1961 has not been complied inasmuch as the minimum period required for responding has not been given to the petitioner. It is further noticed that the impugned order seems to indicate that the petitioner has not responded though the petitioner has uploaded of the information required.

3. Considering the same, I am inclined to quash the impugned order and remit the case back to the respondent to pass appropriate orders on merits and in accordance with law, within a period of 30 days from the date of receipt of a copy of this order.

4. This Writ Petition stands disposed in terms of the above observation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Vacation Officer

//True Copy//

Sub Assistant Registrar

nvi/kkd

To

The Income Tax Officer,
Non Corporate Ward 11(3)
Chennai - 6.

+1cc to Mr. P.Rajkumar, Advocate, S.R.No.31710
+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.31719

W.P.No.11535 of 2022 and
W.M.P.Nos.11012 and 11013 of 2022

SRA(CO)
PM/27/05/2022