



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.12323 of 2022 and
WMP.Nos.11773 & 11774 of 2022

M/s.Geetham Steels Private Limited,
Represented by its Managing Director,
C.Natarajan
1-A9 1-A9, Trichy Road,
Namakkal 637 001, Tamil Nadu.

...Petitioner

Vs.

1.The Central Board of Direct Taxes,
Represented by its Chairman,
Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001.

2.The Principal Commissioner of Income Tax-I,
Race Course Road, Gopalapuram, Coimbatore.

3.The Assistant Commissioner of Income Tax, Circle-1,
Income Tax Department,
No.57, Guru Street, Periyar Nagar, Erode.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the 3rd respondent in ITBA/AST/S/143(3)/2021-22/1042326833(1) dated 31.03.2022 and quash the same.

For Petitioner : Mr.P.Chandrasekaran

For Respondents : Mr.ANR.Jayaprathap
Junior Standing Counsel

ORDER

Heard Mr.P.Chandrasekaran, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Junior Standing Counsel for the respondents.

2. The challenge is to an order of assessment passed in terms of the provisions of the Income Tax Act, 1961 for the Assessment Year 2016-17 dated 31.03.2022, primarily on the ground that the principles of natural justice have been violated.



3. Mr. Jayaprathap would fairly agree that an effective opportunity of hearing ought to be granted to the petitioner insofar as time granted was only two days which is insufficient for either the petitioner to make his submissions in full or for the respondent to appreciate the matter and all issues that flow therefrom, in a comprehensive manner.

4. The order of assessment is set aside and the petitioner is permitted to appear before R3 on 15.06.2022 at 10.30 a.m. along with his reply, if any. The petitioner will also ensure that the reply as well as supporting documents are uploaded on 15.06.2022 as well. Orders will be passed by R3 within a period of four (4) weeks thereafter i.e. on or before 12.07.2022, in accordance with law.

5. With this, this writ petition stands disposed. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

vs/kbs

To

1. The Central Board of Direct Taxes,
Represented by its Chairman,
Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001.

2. The Principal Commissioner of Income Tax-I,
Race Course Road, Gopalapuram,
Coimbatore.

3. The Assistant Commissioner of Income Tax, Circle-1,
Income Tax Department,
No.57, Guru Street,
Periyar Nagar, Erode.

+1cc to Mr. A.P. Srinivas, Senior Standing Counsel (Income Tax),
S.R.No.32615

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(CO)
SU(09/06/2022)