IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 19.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.27938 of 2022
and WMP Nos.27231 and 27232 of 2022

M/s.Gajaananda Jewellery Mart India
Private Limited
rep. By its authorized signatory,
Mr.S.Sharma ... Petitioner

Vs

1. Assessment Unit
   Income Tax Department,
   National Faceless Assessment Centre,
   Delhi – 110 001.

2. Deputy Commissioner of Income Tax,
   Circle -1, Tiruppur – 641 602.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of the first respondent and quash the impugned order dated 26.09.2022 in PAN AAECG1703B bearing order No.ITBA/AST/S/143(3)/2022-23/1045962769(1) for the assessment year 2020-21 under section 143(3) read with Section 144B of the Act dated 26.09.2022 and consequential penalty notice issued under Section 270A of the Income Tax Act dated 08.10.2022 in DIN ITBA/PNL/F/270A/2022-23/1046213610(1), quash the same.

For Petitioner : Mr.R.V.Easwar
Senior Counsel
for Mr.Adithya Reddy

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

ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel accepts notice for the respondents and is armed with instructions to enable final disposal of this matter, even at the stage of admission.

2. The challenge is to an order of assesment dated 26.09.2022 passed in terms of the provisions of the Income Tax Act, 1961 (in short 'Act') for the assessment year (AY) 2020-21. The only submission that is made assailing the impugned order of assessment is violation of principles of natural justice.

3. The assessment has come to be completed without affording an opportunity of personal hearing, which the petitioner has specifically sought in its reply dated 23.09.2022. The said reply was uploaded and acknowledged on the same day. The aforesaid reply also finds reference at paragraph 4.2 of the impugned order of assessment.

4. Learned Senior Standing Counsel would, fairly, not dispute the position that the procedure set out for completion of assessment in terms of Section 144B of the Act requires that the assessee be heard in person

specifically in a situation, such as the present, where the assessee has sought an opportunity of personal hearing.

5. Thus, on this short ground, order of assessment dated 26.09.2022 is set aside. The assessee shall be sent a link for personal hearing within a period of two (2) weeks from date of receipt of a copy of this order, heard and orders passed de novo based on the submissions to be made by the petitioner as well as the reply which is already on record, within a period of four (4) weeks from date of conclusion of personal hearing.

6. This Writ Petition stands allowed. No costs. Connected Miscellaneous Petitions are closed.

19.10.2022

Index : Yes / No
Speaking Order
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To

1. Assessment Unit
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2. Deputy Commissioner of Income Tax,
Circle -1, Tiruppur – 641 602.

Dr.ANITA SUMANTH,J.

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