IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 29.11.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.31972 of 2022 and
WMP.Nos.31412 & 31414 of 2022

M/s.DSR Foundations,
Rep. by its Partner R.Rishikesh,
41, Medavakkam Main Road,
Ullagaram, Chennai-600 091. ... Petitioner

Vs

The Additional/Joint/Deputy/Assistant Commissioner/
Income tax officer,
National Faceless Assessment Centre,
Delhi. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in his proceeding in DIN/ITBA/AST/S/147/2021-22/1042116855(1) and quash the proceeding dated 30.03.2022 passed therein.

For Petitioner	: Mr.B.Raveendran
For Respondent	: Mrs.Hema Muralikrishnan Senior Standing Counsel

O R D E R

Mrs.Hema Muralikrishnan, learned Senior Standing Counsel accepts notice for the respondent 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 passed under the Faceless Assessment Scheme under Section 144B of the Income Tax Act, 1961 (in short 'Act'). The order of assessment is dated 30.03.2022. Admittedly, the petitioner has not responded to the initial notice issued and it is only to show cause notice dated 09.03.2022 that was issued under Section 144 of the Act under threat of completion of proceedings to the best of the officer's judgment, that the petitioner responded on 18.03.2022.

3. The petitioner, along with response had also filed copies of bank statements, balance sheet and profit and loss account. The issue relates to explanation that was sought in support of certain cash deposits in the bank accounts of the petitioner. The officer thereafter issued a draft assessment order/show cause notice on 25.03.2022 seeking compliance within 24 hours, i.e., on 26.03.2022. Despite the time afforded being only 24 hours, the submission was uploaded on 26.03.2022, upon consideration of which the impugned order has come to be passed.

4. It is clear to me upon a perusal of sequence of events aforesaid, that the prinicples of natural justice stand violated and the assessment has been completed in haste leaving neither the petitioner nor the officer sufficient time to study the issues and to arrive at a reasoned conclusion in regard to the same.

5. For the aforesaid reason, impugned order of assessment dated 30.03.2022 is set aside and the assessment shall be re-done de novo in strict compliance with the provisions of natural justice and in accordance with law, within a period of twelve (12) weeks from date of receipt of a copy of this order.

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

29.11.2022

sl
Index : Yes / No
Speaking Order/Non-Speaking Order

To

The Additional/Joint/Deputy/Assistant Commissioner/
Income tax officer,
National Faceless Assessment Centre,
Delhi.

Dr.ANITA SUMANTH, J.

Sl

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