BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **13.04.2022**
CORAM:
THE HONOURABLE MR.JUSTICE **C.SARAVANAN**
W.P.(MD) No.6774 of 2022
and
W.M.P.(MD) Nos.5218 and 5219 of 2022

M/S.Ranjeth Agencies,
represented by its Partner,
A.Ranjeth,
No.630, Indian Oil Dealer,
Covai Road,
Karur 639 002. ... Petitioner

/vs./

1.National Faceless Assessment Centre,
represented by its Principal Chief
Commission of Income Tax,
Ministry of Finance,
Income Tax Department,
2nd Floor, Jawaharlal Nehru Stadium,
New Delhi 110 003.

2.The Income Tax Officer,
Ward No.1-Karur,
Income Tax Office,
16-B, Chinnandankovil Street,
Karur. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records relating to the impugned Assessment order dated 31.03.2022 passed by the 1st respondent bearing No.DIN ITBA/AST/S/147/2021-22/1042234111(1) for the Assessment year 2017-18 passed under Section 147 r/w 144B of the Income Tax Act, 1961 and quash the same and consequently directing the 1st respondent to consider the documents filed by the petitioner in response to the Show Cause notice after providing a personal hearing to the petitioner firm.

For Petitioner : Mr.M.S.Krishnan, Senior Counsel for Mr.K.Suresh

For Respondents : Mr.N.Dilip Kumar Senior Standing Counsel

ORDER

After hearing the learned Senior Counsel for the petitioner and the learned Senior Standing Counsel for the respondents, this Court is inclined to allow this writ petition as the impugned order has been passed in a hurried manner without affording sufficient opportunities to the petitioner to reply to the show cause notice dated 30.03.2022 of the 1st respondent.

2.The show cause notice dated 30.03.2022 was signed, uploaded and sent to the petitioner on 30.03.2022 at 17.06.55 hours with a direction to the petitioner to reply to the same within 6 hours ie., by 23.59 hours on the same day. The impugned order has been passed immediately thereafter and has been uploaded in the official web-site. It is noticed that the impugned order has been digitally signed by one Vishesh Prakash and uploaded on 31.03.2022 at 09.05.41 hours.

3.Considering the fact that the impugned order has been passed in gross violation of principles of natural justice, I am inclined to quash the impugned order of the 1st respondent dated 31.03.2022 and remit the case back to the 1st respondent to pass a fresh order on merits and in accordance with law within a period of 4 months from the date of receipt of a copy of this order. It is needless to state that before passing such orders, the 1st respondent shall afford an opportunity of hearing to the petitioner through video conference. The 1st respondent is directed to issue appropriate instructions as to the arrangements to be made to facilitate the personal hearing through video conference. The 1st respondent is also directed to permit the petitioner to upload the additional income written submission, if any, before the next date of hearing.

4.The writ petition stands allowed, in terms of the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

1.The Principal Chief,
National Faceless Assessment Centre,
Commission of Income Tax,
Ministry of Finance,
Income Tax Department,
2nd Floor, Jawaharlal Nehru Stadium,
New Delhi 110 003.

2.The Income Tax Officer,
Ward No.1-Karur,
Income Tax Office,
16-B, Chinnandankovil Street,
Karur.

+1 CC to M/s.K. SURESH, Advocate (SR-18478[F] dated 13/04/2022)

+1 CC to M/s.N. DILIPKUMAR, Advocate (SR-19137[F] dated 18/04/2022)

W.P.(MD) No.6774 of 2022

MGJ(05.05.2022) 3P 5C