BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.03.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.8678 of 2021
and
W.M.P.(MD).Nos.6548 and 6549 of 2021

V.N.C Steel Distributors,
Rep. by its Managing Partner,
No 2 Industrial Estate,
S.Vellalapatti, Karur-639 004,
Tamil Nadu. ... Petitioner

Vs.

National E-Assessment Centre,
Ministry of Finance,
Government of India,
Income Tax Department
New Delhi. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Order passed by the Respondent in ITBA/AST/S/143(3)/2020-21/1031660962(1) for the Assessment Year 2018-19 dated 22.03.2021, quash the same and consequently direct the Respondent to conduct fresh Assessment proceedings after giving an opportunity of personal hearing.

For Petitioner : Mr.Raghavan Ramabadran
For M/s.Lakshmi Kumaran
and Sridharan Attorneys
For Respondent : Mr.N.Dilipkumar
Senior Standing Counsel

ORDER

After hearing the learned counsel for the petitioner and the learned counsel for the respondent, this writ petition is allowed by setting aside the impugned order by remitting the case back to the respondent denovo under Section 143 (3) r/w 143 (3A) & 143 (3B) of the Income Tax Act, 1961, in view of the Faceless Assessment Scheme.

2. The facts on record indicate that the petitioner was issued a show cause notice, dated 03.03.2021, for the assessment year 2018-2019, to which the petitioner also replied on 10.03.2021. In reply

to the above show cause notice, the petitioner had requested for a personal hearing. However, the impugned order has been passed without granting personal hearing. Though the respondent was correct in stating that there was no proper request for a personal hearing by pressing the relevant link for video conferencing in the E-filing portal and mere request in the reply to the show cause notice for a personal hearing. In several case, in the Principal Bench of this Court, I have interfered on the ground that the system is new and therefore assessee may not be fully aware of the mechanics/technique involved for not exercising the option for a personal hearing in the new portal.

3. Therefore, the impugned order is quashed and the case is remitted back to the respondents to pass a fresh order as mentioned in the first paragraph preferably within a period of 120 days from the date of receipt of copy of this order after giving an opportunity to the petitioner to appear for a personal hearing through a video conference. The respondent shall pass appropriate orders on merits after giving an opportunity of hearing to the petitioner under the new Faceless Scheme, through video conferencing. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To
National E-Assessment Centre,
Ministry of Finance,
Government of India,
Income Tax Department
New Delhi.

+1 CC to M/s.N.DILIPKUMAR, Advocate (SR-10459[F] dated 07/03/2022)

+1 CC to M/s.LAKSMI KUMARAN, Advocate (SR-10702[F] dated 08/03/2022)

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Sj(CO)
TR(23.03.2022) 2P 4C