



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.04.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.7444 of 2022

and

W.M.P(MD).Nos.5656 and 5660 of 2022

WEB COPY

Suresh Kumar Agarwal

... Petitioner/Petitioner

Vs.

1.The Deputy Commissioner of Income Tax,
National e-Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110 003.

2.The Assistant Commissioner of Income Tax
Circle 1,
Income Tax Department,
Nellai City Center,
Tiruchendhur Road,
Rahmath Nagar, Tirunelveli,
Tamil Nadu- 627 001.

3.The Principal Commissioner of Income Tax-1
Madurai,
Income Tax Department,
Madurai, Tamilnadu-625 002.

...Respondents/Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the Writ petitioner company on the file of the first respondent to quash the impugned order dated 30.03.2022 passed u/s. 147 r.w.s 144B of the Act for the Assessment Year 2013-14 in ITBA/AST/S/147/2021-22/ 1042075567(1) and consequently direct the first respondent to complete the fresh re-assessment for the assessment year 2013-14 in disposing off the objections to re-opening after granting reasonable/sufficient opportunity of hearing.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.N.Dilip Kumar

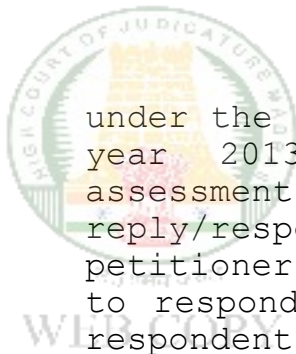
Senior Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned senior standing counsel for the respondents.

2. The petitioner has challenged the impugned assessment order, dated 30.03.2022, passed by the respondents completing the assessment

<https://hcservices.courts.gov.in/hcservices/>



under the Faceless Assessment Procedure in respect of the assessment year 2013-2014. The impugned order incorporating the draft assessment order, dated 24.03.2022, calls upon the petitioner to reply/respond by 25.03.2022. Under these circumstances, the petitioner has sent a representation, dated 25.03.2022 seeking time to respond on or before 29.03.2022. However, on the same day, the respondent stated that time can be granted only up to 27.03.2022. Thereafter, the impugned order has been passed immediately.

3. Considering the fact that the impugned order has been passed with a view to ensure that the assessment is completed before the expiry of limitations prescribed under the Act and considering the fact that the order has been passed without giving adequate opportunity to the petitioner to respond to the draft assessment order, dated 24.03.2022, I am inclined to quash the impugned order and remit the case back to the first respondent to pass a fresh order. The petitioner is directed to file a reply as expeditiously as possible preferably within a period of thirty days from the date of receipt of copy of this order. The respondent shall pass an order denovo within a period of four months thereafter.

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

Sd/-

Assistant Registrar (RTI)

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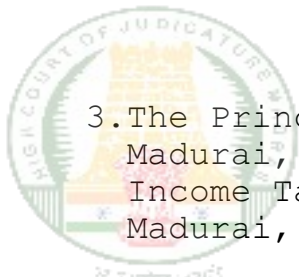
/ /2022

Sub Assistant Registrar(CS)

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To

- 1.The Deputy Commissioner of Income Tax,
National e-Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110 003.
- 2.The Assistant Commissioner of Income Tax
Circle 1,
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Nellai City Center,
Tiruchendhur Road,
Rahmath Nagar, Tirunelveli,
Tamil Nadu- 627 001.



3.The Principal Commissioner of Income Tax-1
Madurai,
Income Tax Department,
Madurai, Tamilnadu-625 002.

+1 CC to M/s.N. DILIPKUMAR, Advocate (SR-20286[F]
dated 21/04/2022)

W.P (MD) .No.7444 of 2022
20.04.2022

SRR (CO)
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