BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **29.04.2022**
CORAM:
THE HONOURABLE MR.JUSTICE C.SARAVANAN
W.P.(MD) Nos.8523 and 8524 of 2022
and
W.M.P.(MD) Nos.6255, 6256, 6258, 6264, 6266, 6271, 6272, 6274, 6275 and 6277 of 2022

Arulmigu Swaminatha Swami Thirukkovil
represented by the Executive Officer,
Swamimalai,
Kumbakonam,
Tamil Nadu 612 301,
PAN AAATA6446. ... Petitioner in both W.Ps.,

/vs./

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

2. The Income Tax Officer,
   Exemptions Ward,
   Income Tax Department,
   Williams Road, Cantonment Trichy,
   Trichy, Tamil Nadu 620 015.

3. The Commissioner of Income Tax Exemptions
   Income Tax Department,
   No.121, Nungambakkam High Road,
   Chennai 600 034.

... Respondents in both W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records of the writ petitioner on the file of the 1st respondent to quash the impugned orders dated 28.03.2022 and 31.03.2022 passed under Section 147 r/w Sections 144 and 144B of the Act in ITBA/AST/S/147/2021-22/1041807343(1) and ITBA/AST/S/147/2021-22/1042197125(1) for the assessment years 2013-14 and 2014-15 respectively and consequently to direct the 1st respondent to complete the fresh re-assessment for the assessment years 2013-14 and 2014-15 respectively after granting reasonable/sufficient opportunity of hearing.

For Petitioner
in both W.Ps., : Mr.A.S.Sriraman

For Respondents
in both W.Ps., : Mr.N.Dilip Kumar
Senior Standing Counsel

COMMON ORDER

The petitioner has challenged the impugned assessment orders dated 28.03.2022 and 31.03.2022 for the assessment years 2013-2014 and 2014-2015.

2.The facts on record seem to indicate that the petitioner had not filed the return under Section 139 of the Income Tax Act, 1961 *(herein after referred to as Act)*. Thus, notices under Section 148 of the Act were issued to the petitioner for the respective assessment years on 30.03.2021 followed by notices issued under Section 142(1) of the Act. Thereafter, a show cause notice was issued and also a notice under Section 144 of the Act was issued. The petitioner replied for the first time on 18.02.2022 in response to the notices issued under Section 144 of the Act. Thereafter, draft assessment orders were issued to the petitioner on 24.03.2022 and 29.03.2022, calling upon the petitioner to reply by 26.03.2022. On the said date, the petitioner has sent a partial reply and sought further time to 28.03.2022. However, the impugned orders have been passed.

3.The challenge to the impugned assessment orders is that the impugned orders have been passed in gross violation of principles of natural justice, as according to the petitioner, the impugned orders have been passed without giving adequate opportunity to the petitioner to respond to the draft assessment orders dated 24.03.2022 and 29.03.2022.

4.The learned Senior Standing Counsel for the respondents submits that the petitioner has been recalcitrant assessee and had failed to file a statutory returns under Section 139 of the Act and despite the notices issued under Section 148 of the Act on 30.03.2021 and the subsequent notices under Section 142 (1) of the Act and a show cause notice dated 02.02.2022, the petitioner failed to reply and respond to the proceedings initiated. The reply to the draft show cause notice was a partial reply and the petitioner has adopted the dilatory tactics to delay the completion of the assessment.

5.I have considered the arguments advanced by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

6.The petitioner has shown disregard to the statutory notices issued by the Income Tax Department. The fact that the petitioner has not responded earlier and has sought for further time after giving a partial reply shows that the petitioner has not been diligent in complying with the time line set out by the respondents to complete the assessment. I do not find any merits in interfering with the impugned orders merely because the petitioner gave a partial reply to the two show cause notices dated 24.03.2022 and 29.03.2022. Under these circumstances, I am inclined to dismiss these writ petitions. However, the petitioner is at liberty to file a statutory appeal before the Appellate Commissioner in the manner known to law.

7.These writ petitions stand dismissed, in terms of the above observation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Writ)

// True Copy //

/ /2022
Sub Assistant Registrar(CS)

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To

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National e-Assessment Centre, Delhi
E-Ramp, Jawaharlal Nehru Stadium,
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2. The Income Tax Officer,
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3. The Commissioner of Income Tax Exemptions
Income Tax Department,
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+1 CC to M/s.N.DILIPKUMAR, Advocate
(SR-23136[F] dated 02/05/2022)

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SP/26/05/2022/3P/5C