IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.08.2023

CORAM

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.No.1492 of 2023
and
W.M.P.No.1584 of 2023

SPICO Printing Inks Private Limited,
Represented by its Managing Director,
Mr.Sridharan. ... Petitioner

Vs

1. The Assessment Unit,
   Income Tax Department,
   National Faceless Assessment Centre,
   New Delhi.

2. Jurisdictional Assessing Officer,
   Income Tax Officer, Corp. Ward 6(3),
   121, MG Road, Nungambakkam,
   Chennai – 600 034.

3. Principal Commissioner of Income Tax – 3,
   121, MG Road, Nungambakkam,
   Chennai – 600 034. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Petitioner Company on the file of First Respondent to quash the impugned order dated 21.12.2022, bearing DIN & Letter No.ITBA/AST/S/143(3)/2022-23/1048147746(1), issued under Section 143(3) r.w.s 144B of the Income Tax Act, 1961 for the Assessment Year 2021-2022 and consequently direct the first respondent to complete the fresh assessment for the assessment year 2021-22 after granting reasonable/sufficient opportunity of hearing.

For Petitioner : Mr.B.Revathi

For Respondents : M/s.S.Premalatha
Junior Standing Counsel

ORDER

The petitioner is aggrieved by the Impugned Assessment Order dated 21.12.2022 passed by the first respondent under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2021-2022.

2. The Impugned Assessment Order precedes a Show Cause Notice dated 10.12.2022 asking the petitioner to respond by 15.12.2022 by 17:30 hours. The petitioner has requested for adjournment till 22.12.2022 as the petitioner had to gather all the information. However, the

Impugned Assessment Order has been passed on 21.12.2022 without intimation to the petitioner that the request of the petitioner for adjournment cannot be acceded to.

3. Since the Impugned Order dated 21.12.2022 has been passed without considering the above request of the petitioner, the petitioner has not responded to the Show Cause notice dated 10.12.2022 and therefore, the Impugned Order is liable to be set aside. Accordingly, the Impugned Order stands quashed and the case is remitted back to the respondents to pass a fresh order within a period of seventy five (75) days from the date of receipt of a copy of this order. The petitioner shall file a reply to the Show Cause Notice dated 10.12.2022 within a period of one (1) week from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

08.08.2023

Neutral Citation: Yes/No
Speaking/Non-Speaking Order
rgm

C.SARAVANAN, J.

rgm

To

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