IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2023

CORAM :

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

W.P.No.1709 of 2020
and
W.M.P.No.1977 of 2020

Ramasamy Krishnamoorthy
69, Karumarampalayam,
Uthukuli Main Road,
Tirupur – 641 607.
Tamil Nadu, India. ... Petitioner

Vs.

The Assistant Commissioner of Income Tax,
Office of the Assistant Commissioner of Income Tax,
Circle 1, Adams Plaza,
60 Feet Road, Tirupur. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent pertaining to the assessment order dated 21.12.2019, and the consequential demand notice dated 21.12.2019, issued under Section 156 of the Income Tax Act, 1961 and to quash the same.

For Petitioner : M/s.Akhil Bhansali

For Respondent : Mr.R.S.Balaji
Standing Counsel

ORDER

The petitioner is an Income Tax assessee who had received notice dated 20.12.2019 for the Assessment year 2012-2013, whereby the petitioner was also called upon to produce the following details :-

> *It is seen from the details furnished, you are one of the directors of Chitrahar infrastructure. Hence, you are requested to produce the following details:*
>
> *1.Details of real estate projects carried out by chitrahar infrastructure during earlier years and subsequent years.*
> *2.For what purpose the amount was paid to chitrahar infrastructure.*
> *3.Furnish any agreement to sale made to chitrahar infrastructure, for advance paid, if any*
> *4.What steps you have taken to collect the debts before comes to bad debts.*
> *The reply may be furnished on or before 23.12.2019.*

2.The respondents proceeded to pass the impugned Assessment order dated 21.12.2019, whereby the demand proposed was confined in the impugned order. Aggrieved by the same, the petitioner has filed this writ petition stating that the impugned order has been passed in the gross violation of principles of natural justice, as the impugned order was came to be passed two days prior to the expiry of notice period. It appears that the impugned order has been passed with a view to ensure that the assessment does not get lapsed. The fact remains that the petitioner did not given adequate time to give a reply.

3.Considering the above, the impugned order is set aside and the case is remitted back to the respondent to pass a speaking order within a period of sixty days from the date of receipt of a copy of this order. The petitioner is directed to file a reply within a period of 45 days thereafter.

4.This writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

03.07.2023
(½)

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The Assistant Commissioner of Income Tax,
Office of the Assistant Commissioner of Income Tax,
Circle 1, Adams Plaza,
60 Feet Road, Tirupur.

C.SARAVANAN, J.

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