**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED: 10.02.2023

CORAM:

**THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE**

**W.P. No.3752 of 2023 and W.M.P. Nos.3828 and 3832 of 2023**

Ravi Narayanasamy ... Petitioner

vs.

1.Local Committee on High Pitched Scrutiny Assessments,
Principal Chief Commissioner of Income Tax,
Mahatma Gandhi Road,
Chennai.

2.Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income-Tax Officer,
National Faceless Assessment Centre,
Delhi.

3.Commissioner (Appeals),
National Faceless Appeal Centre,
Delhi. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records contained in order dated 07.12.2022 bearing No.CHE/Coord/104 (25B) 2022-23/Vol 4/29 and consequential order dated 03.01.2023 bearing No.CHE/Coord/104 (25B) 2022-23/Vol 4 passed by the first respondent and quash the same as arbitrary, unjust and illegal and consequently direct the first respondent to classify the petitioner's assessment for AY 2017-18 as a 'high pitched scrutiny assessment'.

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| For petitioner | : | Mr.Suhrith Parthasarathy |
| For respondents | : | Dr.B.Ramaswamy,<br>Standing Counsel |

**ORDER**

By consent of both the parties, this writ petition has been taken up for final disposal at the admission stage itself.

2.This writ petition has been filed, challenging the order dated 07.12.2022 passed by the first respondent, rejecting the petitioner's request to come under the 'High-Pitch Scrutiny Assessment'.

3.Admittedly, the petitioner has filed a Statutory Appeal as against the assessment order dated 24.03.2022 and the said Statutory Appeal, filed on 03.08.2022 is pending before the first respondent. The petitioner claims that the principles of natural justice were violated before passing the assessment order dated 24.03.2022.

4.According to the petitioner, if he is treated under the High-Pitch

Scrutiny Assessment Scheme, issued under the Circular dated 23.04.2022 by the Central Board of Direct Taxes, there will be an automatic stay of the enforcement of the assessment order, once a Statutory appeal is filed. According to the petitioner, arbitrarily, the petitioner's request for coming under the High-Pitch Scrutiny Assessment Scheme, has been rejected under the impugned order dated 07.12.2022.

5.Heard Mr.Suhrith Parthasarathy, learned counsel for the petitioner and Dr.B.Ramaswamy, learned Standing Counsel, who accepts notice on behalf of the respondents.

6.This Court is of the considered view that since the petitioner has already filed a Statutory Appeal as against the assessment order dated 24.03.2022, the petitioner will be adequately protected if a direction is issued to the Appellate Authority by this Court to dispose of the Statutory Appeal within a time frame to be fixed by this Court. In the admission stage itself, this Court cannot grant any interim relief to the petitioner with regard to the impugned order dated 07.12.2022 passed by the first respondent, rejecting the petitioner's request for coming under the High-Pitch Scrutiny Assessment and the issues raised by the petitioner if at all can be considered only by the respondents.

7.When the above said view was expressed to the learned counsel for the petitioner, the learned counsel for the petitioner submits that the petitioner is satisfied if a direction is issued to the Appellate Authority, namely, the third respondent to dispose of the Appeal filed by the petitioner, within a time frame to be fixed by this Court.

8.For the foregoing reasons, this Court directs the third respondent to pass final orders on the petitioner's Appeal dated 03.08.2022 as against the assessment order dated 24.03.2022, on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order.

9.With the above direction, this writ petition stands disposed of. Consequently, connected W.M.Ps. stand closed. No costs.

**10.02.2023**

vga

To

1.Local Committee on High Pitched Scrutiny Assessments,
Principal Chief Commissioner of Income Tax,
Mahatma Gandhi Road,
Chennai.

2.Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income-Tax Officer,
National Faceless Assessment Centre,
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3.Commissioner (Appeals),
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**ABDUL QUDDHOSE, J.**

vga

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