IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9441 of 2022
and
W.M.P.Nos.9183, 9184 & 13911 of 2022

Providence Power Private Limited
Rep. by its Director, M.Kannan,
S/o Muthalagu,
Aged 53 years,
7B, Sankar Flats, Elango Nagar 3rd Street,
Padi, Chennai – 600 050. ... Petitioner

Vs.

1.Assistant Commissioner of Income Tax,
The Income Tax Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110 003.

2.The Income Tax Officer,
Corporate Ward 5(2),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in DIN: ITBA/AST/S/147/2021-22/1040723383(1) dated 14.03.2022 on the file of the 1st Respondent relating to A.Y. 2016-17 and quash the same.

For Petitioner : Ms.S.Sree Lakshmi Valli

For Respondents : Mr.V.Mahalingam
Senior Standing Counsel

ORDER

The petitioner is aggrieved by the impugned assessment order in DIN:ITBA/AST/S/147/2021-22/1040723383(1) dated 14.03.2022 passed for the assessment year 2016-2017 under Section 147 read with 144B of the Income Tax Act, 1961.

2. The petitioner had requested for hearing through video conferencing on 12.03.2022, which was also acknowledged in their portal by the respondent. However, impugned order has been passed on 14.03.2022 whereby the amount that was proposed to be added was confirmed.

3. It is the specific case of the petitioner is that the order has been passed in violation of the principles of natural justice as the petitioner was not given an opportunity for being heard. It is submitted that even in the counter, the respondents have admitted the position that there was a technical glitch as

the faceless Assessing Officer was not able to view the assessee's request for video conferencing and owing to paucity of time, the faceless Assessing Officer passed the assessment order. It is submitted that faceless Assessing Officer also clearly mentioned the reasons for rejecting the hearing through video conferencing in the impugned order was not deliberate. That apart, it is submitted that sufficient time was given between December 2021 to March 2022 to the petitioner to substantiate its case. However. Failed to give proper reply, hence, it cannot said that there is any violation of principles of natural justice.

4. Considered the arguments advanced by the learned counsel for the petitioner and the respondents.

5. The submissions in the counter clearly indicates that an order has been passed without considering the petitioner's request for video conferencing. Thus the impugned order has been passed violating the principles of natural justice. The impugned order was since the period for completion of the assessment was going expire on 31.03.2022. Therefore, the impugned order dated 14.03.2022 bearing reference DIN:ITBA/AST/S/147/2021-22/1040723383(1) for the assessment year 2016-2017 is quashed and the case is remitted back to the 1st respondent to

pass a de novo order on merits, within a period of sixty (60) days from date of receipt of a copy of this order. Needless to say that the petitioner shall be heard in person in accordance with the rules applicable for de novo proceeding.

6. Accordingly, this Writ petition is allowed. No costs. Connected Miscellaneous Petitions are closed.

07.07.2023

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

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To

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C.SARAVANAN, J.

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