IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.11.2023
CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.9613 of 2022
and
W.M.P.Nos.9354 & 14207 of 2022

M/s.Arab India Investments Private Limited,
Represented by Mr.P.S.Mahmood Husain, Director,
No.14-B, Jaganathan Street,
Nungambakkam, Chennai – 600 034. ... Petitioner

Vs.

1.The Income Tax Officer,
Corporate Ward-1 (1),
Vanaparthi Block, VI Floor,
Ayakar Bavan, 121, Mahathma Gandhi Salai,
Nungambakkam, Chennai – 600 034.

2.The Additional / Joint / Deputy /
Assistant Commissioner of Income Tax /
Income Tax Officer, Income Tax Department,
Government of India, Ministry of Finance,
National Faceless e-Assessment Centre,
New Delhi – 110 095. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the files of the 2nd respondent in DIN: ITBA/PNL/F/271AAC(1)/2021-22/1042232239(1) dated 31.03.2022, and quash the same as being violative of principles of natural justice and hence invalid and illegal.

For Petitioner	: Mr.V.Srikanth
For Respondents	: Mr.B.Ramana Kumar Senior Standing Counsel

ORDER

The challenge in this Writ Petition is to the order passed by the second respondent, dated 31.03.2022, whereby, penalty proceedings have been initiated against the petitioner in pursuance of an assessment order dated 27.03.2021.

2. Mr.V.Srikanth, learned counsel for the petitioner submitted that the challenging the Assessment Order dated 27.03.2021, the petitioner filed a Writ Petition in W.P.No.10645 of 2021, and this Court vide order dated 05.09.2023, disposed of the said Writ Petition and remanded the matter back to the respondent therein for reconsideration and when the assessment order is under re-consideration before the Authority concerned, the penalty proceedings which has been initiated in pursuance of the said assessment order, which was set aside, is unsustainable and liable to be set aside. Therefore, the learned counsel prays for appropriate orders.

3. Mr.B.Ramana Kumar, learned Senior Standing Counsel for the respondents also fairly submitted that the present impugned proceedings may be set aside.

4. Considering the fact that the assessment order dated 27.03.2021 was set aside by this Court in a Writ Petition filed by the petitioner, vide order dated 05.09.2023, and the matter is under re-consideration before the Authority concerned, the present impugned proceedings, which is nothing but an aftermath of the said assessment proceedings dated 27.03.2021 has to be obviously, set aside.

5. In the light of the above, this Writ Petition is allowed, and the impugned penalty proceedings are set aside. No costs. Consequently, connected Miscellaneous Petitions are closed.

07.11.2023
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Jeni

Index : Yes / No
Neutral Citation : Yes / No
Speaking order / Non-speaking order

To

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KRISHNAN RAMASAMY, J.

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