



WEB COPY



W.P.Nos.10713, 10717 & 10726 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 10.04.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.10713, 10717 & 10726 of 2023 and
WMP.Nos.10662, 10663, 10670,
10672, 10673 & 10674 of 2023

Praveen Kumar Pathi

... Petitioner in all W.P.'s

Vs

- 1.The Assistant Commissioner – Income Tax
DC/AC Central Circle 1 (2)
Investigation Building
No.46 (Old No.108)
Mahatma Gandhi Road
Chennai – 600 034
Tamil Nadu.
- 2.The Principal Commissioner of Income Tax – 1
IT Tower
AC Guards
Masab Tank
Hyderabad – 500 004.
- 3.The Income Tax Officer – (Hqrs)-II
Office of the Principal Commissioner of Income Tax
IT Tower
AC Guards
Masab Tank
Hyderabad – 500 004.

... Respondents in all W.P.'s



W.P.Nos.10713, 10717 & 10726 of 2023

PRAYER in W.P.No.10713 of 2023: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned assessment order in ITBA/AST/M/153C/2022-23/1051771812(1) dated 31.03.2023 for the Assessment Year 2017-18 from the files of the First Respondent herein, quash the same.

PRAYER in W.P.No.10717 of 2023: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned assessment order in ITBA/AST/S/153C/2022-23/1051641867(1) dated 30.03.2023 for the Assessment Year 2019-20 from the files of the First Respondent herein, quash the same.

PRAYER in W.P.No.10726 of 2023: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned assessment order in ITBA/AST/S/144/2022-23/1051601747(1) dated 29.03.2023 for the Assessment Year 2018-19 from the files of the First Respondent herein, quash the same.

in all WP's

For Petitioner :Ms.Aparna Nandakumar

For Respondents : -

COMMON ORDER

These Writ petitions challenges orders of assessment dated 31.03.2023, 30.03.2023 and 29.03.2023 for assessment years 2017-2018, 2019-2020 and 2018-2019, passed under the provisions of the Income Tax Act, 1961.



2. Learned counsel for the petitioner would point out that the assessments are based on the statement of one Shri Badri Narayana Choudhary Kota. Though extracts from the same have been provided to the petitioner, the petitioner was unable to cross examine the person, since he did not appear on 18.03.2023, when summons had been issued, based on the request of the petitioner, to both Shri Kota and to the petitioner, to enable the petitioner to cross examine him.

3. I am of the considered view that no legal infirmity has been made out in the impugned orders and the request for cross examination could well be made before the appellate authority too, if the petitioner believes it necessary. This is for the reason that, the respondent has in the impugned assessment, relied upon a pen-drive, that was seized in the course of search, which is stated to have contained a list of unaccounted receipts and payments.

4. Several of the payments were alleged to have been made to the petitioner. Thus, the argument of the petitioner that the statement of Shri Kota is the sole basis of assessment, is not correct.

5. Though, in the operative portion of the assessment, the officer has referred to the sworn statement recorded, the additions that have been made are stated to be extracted from the seized pen-drive and in light of these disputed facts, I am not inclined to entertain these Writ petitions.



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6. In view of the same, these Writ Petitions are dismissed. No costs.

Connected Miscellaneous Petitions are closed.

mpl

10.04.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation: Yes/No

To

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Dr.ANITA SUMANTH, J.

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