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W.P.Nos.18046 and 18523 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.09.2023

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.18046 & 18523 of 2023

and

W.M.P.Nos.17720, 17223, 17228, 17229, 17231, 17756, 17757
& 17758 of 2023

W.P.No.18046 of 2023

Arunachalam Chettiar Narayanan Valli Palaniappan,
No.1, 2nd Cross Street,
CIT Colony Mylapore,
Chennai – 600 004.

... Petitioner

Vs.

The Assessment Unit,
Income Tax Department,
Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the Respondent comprised in the Impugned Notice bearing Ref No.ITBA/AST/F/17/2023-24/1053646312 (1) (2017-18) dated 09.06.2023 and all consequential notices/orders issued thereto and quash the same as ultra vires the Income Tax, 1961, and as violative of the principles of natural



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justice and as illegal, arbitrary and unconstitutional and consequently direct the Respondents to furnish a copy of recording of the faceless virtual hearing of cross-examination held on 06.06.2023, pursuant to the Notice bearing Ref.No.ITBA/AST/S/131/2023-24/1053534956(1) dated 02.06.2023 and hearing held on 09.06.2023, pursuant to the notice bearing Ref No.ITBA/AST/F/143(3)(SCN)/2023-24/1053575583(1) dated 06.06.2023.

For Petitioner : Mr.Suhrith Prathasarathy
For Respondent : Mr.B.Ramana Kumar
Senior Standing Counsel &
Mr.Prabhu Mukund Arun Kumar
Junior Standing Counsel

W.P.No.18523 of 2023

Arunachalam Chettiar Narayanan Valli Palaniappan,
No.1, 2nd Cross Street,
CIT Colony Mylapore,
Chennai – 600 004.

... Petitioner

Vs.

1. The Assessment Unit,
Income Tax Department,
Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2. National Faceless Assessment Centre (NFAC),
4th Floor, Mayur Bhawan, Conneaut Lane, Barakhamba Road,
New Delhi – 110 001.

... Respondents



W.P.Nos.18046 and 18523 of 2023

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 comprised in the Impugned Assessment Order No. ITBA/AST/S/143(3)/2023-24/1053761031(1) dated 15.06.2023, Computation Sheet No.ITBA/AST/S/213/2023-24/1053761077(1) dated 15.06.2023, Demand Notice No.ITBA/AST/S/156/2023-24/1053761076(1) dated 15.06.2023 and Penalty Notice No.ITBA/PNL/S/270A/2023-24/1053761142(1) dated 15.06.2023 and quash the same.

For Petitioner : Mr.Suhrith Prathasarathy

For Respondent : Mr.B.Ramana Kumar
Senior Standing Counsel &
Mr.Prabhu Mukund Arun Kumar
Junior Standing Counsel

COMMON ORDER

By this common order both the writ petitions are being disposed of.

2. In W.P.No.18046 of 2023, the petitioner has challenged the Impugned Communication dated 09.06.2023 bearing reference: DIN & Letter No.ITBA/AST/F/17/2023-24/1053646312(1), declining the request of the petitioner to download the video link of the cross examination of witness on 06.06.2023.



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WEB COPY 3. This appears to be contrary to the notice issued to the petitioner on 02.06.2022, wherein it has been clearly stated that video conference proceedings shall be recorded and its link will be shared with the petitioner and the file can be downloaded within a period of ten (10) days. Instead the respondent have also issued a Show Cause Notice on 06.06.2023 and thereafter, proceeded to pass the Impugned Assessment Order dated 15.06.2023 during the pendency of the first Writ Petition in W.P.No.18046 of 2023.

4. *Prima facie*, it is clear that the Impugned Assessment Order dated 15.06.2023 was passed in gross violation of Principles of Natural Justice. The petitioner was indeed entitled for downloading the video link of the cross examination of the witness on 06.06.2023 which was also allowed by the respondent by their communication dated 02.06.2023.

5. Under these circumstances, the Impugned Orders are quashed and the cases are remitted back to the respondent to pass fresh orders on merits and in accordance with law after allowing the petitioner to download the



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video link for cross examination of the witness preferably within a period of three (3) months from the date of receipt of a copy of this order.

6. The respondents are directed to issue suitable instructions to the Administrators of the Web Portal to enable the petitioner to download the link for cross examination of witness and to file an additional reply, if any.

7. These writ petitions stand allowed with the above observations and directions. No cost. Consequently, connected miscellaneous petitions are closed.

21.09.2023

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
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C.SARAVANAN, J.

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To

1. The Assessment Unit,
Income Tax Department,
Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.
2. National Faceless Assessment Centre (NFAC),
4th Floor, Mayur Bhawan, Conneaut Lane, Barakhamba Road,
New Delhi – 110 001.

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