IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.10.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.21082 of 2021 and
W.M.P. Nos.22335 and 22336 of 2021

M/s.Beroe Consulting India Private Limited
Represented by its Director
Mrs.Dhinagaravale Bhavani
No.263/3, B1 A1, Door No.5/397, ASV
Chandilya Towers, Rajiv Gandhi Salai
OMR Okkiyam, Thoraipakkam,
Chennai – 600097. ... Petitioner

Vs.

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

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the Respondent and quash the impugned order in ITBA/PNL/F/270A/2021-22/1035165544(1) dated 28.08.2021 passed by the Respondent as illegal and consequently direct the Respondent to pass a fresh order after considering the reply dated 02.08.2021 and the petition(s) filed to rectify the tax demand and waiver of penalty in accordance with law.

For Petitioner : Ms.Vandana Vyas

For Respondent : Mr.B.Ramanakumar,
Senior Standing Counsel

ORDER

The writ petition has been filed challenging the impugned order dated 28.08.2021 under Section 270A of Income Tax Act, 1961 (hereinafter referred to as "the Act") on the limited ground that the impugned order suffers from gross non-application of mind to the objection which was filed by the petitioner in response to the notice dated 28.07.2021 calling upon the petitioner to submit the objection on or before 02.08.2021.

2. It is submitted by the learned counsel for the petitioner that they had submitted their objections on 02-08-2021 and which was also duly acknowledged by the Revenue vide acknowledgment number 222070991020821. However,the impugned order proceeds on the erroneous basis that no objection whatsoever was filed. This according to the learned counsel for the petitioner vitiates the order for non-application to its objection which vitiates the entire proceeding.

3. The learned counsel for the Respondent does not have any serious objection for the matter being remanded back to the assessing authority to redo the exercise after taking into account the objections filed by the petitioner, after

affording an opportunity to the petitioner as provided under Section 270A of the Act.

4. In view of the above, the impugned order is set aside and the Writ Petition stands disposed of with a direction to the Respondent to pass orders afresh after providing the petitioner a reasonable opportunity and after taking into account the objections submitted by the petitioner dated 02.08.2021 and other materials that may be submitted. No costs. Consequently, connected miscellaneous petition are closed.

18.10.2023

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
Spp/ mka

MOHAMMED SHAFFIQ, J.

Spp/ mka

To:
Additional/Joint/Deputy/Assistant Commissioner of
Income Tax/ Income-Tax Officer,
National Faceless Assessment Centre,
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