



WEB COPY



W.P.No.23136 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.11.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.23136 of 2021

and

W.M.P. No.24400 of 2021

M/s.Pride Enterprises

Represented by its Partner Vikram Kumar Bagmar,

No.66, Adinath Apartments,

Jermiah Road, Vepery,

Chennai - 600 007.

.. Petitioner

Vs.

Income Tax Department

National E-Assessment Centre.

Ministry of Finance,

Government of India,

New Delhi.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records in the file of the Respondent passing the impugned order dated 27.09.2021 and quash the said impugned Assessment order bearing Ref. No. ITBA/AST/S/147/2021-22/1035928657(1) dated 27.09.2021 and consequent Notice of Demand under



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Section 156 of Income Tax Act, bearing Ref.No.ITBA/AST/S/156/2021-22/1035928706(1) and two penalty notices issued under Section 274 read with 271AAC(1) and 274 read with Section 272A(1), bearing Ref.No. ITBA/PNL/S/271AAC(1)/2021-22/1035928763(1) and ITBA/PNL /S /272A (1) (d)_FL/2021-22/1035927439(1) respectively, of the Income Tax Act.

For Petitioner : Mr.S.Dhakshanamoorthy

For Respondent : Mr.B.Ramana Kumar
Standing Counsel

ORDER

The writ petition is filed challenging the impugned order of assessment on the limited ground that the same has been completed even without the issuance of a show cause notice.

2. The learned counsel for the respondent would also not dispute the same. He further submitted that the matters may be remanded back to the Assessing Authority for an opportunity for them to issue a notice to which the petitioner could respond.



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3. Recording the same, the writ petition stands disposed of and the impugned order is set aside. It is open to the Assessing Authority / respondent to issue a notice subject to limitation, if any and to complete the assessment after affording opportunity in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

08.11.2023

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

shk/spp

To:

Income Tax Department
National E-Assessment Centre.
Ministry of Finance,
Government of India,
New Delhi.



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MOHAMMED SHAFFIQ, J.

shk/spp

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