IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.23917 and 23920 of 2021
and
W.M.P.Nos.25242, 25245, 25249 and 25251 of 2021
and W.M.P.Nos.503 and 190 of 2022

Resplenda Expressions Private Limited
Represented by its Director,
Akshat Jain,
Erstwhile Office at
No.5, First Main Road, CIT Colony,
Flat 4A, 4th Floor, Shakthi Krishna,
Mylapore, Chennai – 600 004
Currently having Office at
No.138, Luz Church Road, Mylapore,
Chennai – 600 004. ... Petitioner in both W.Ps

Vs.

1.The Central Board of Direct Taxes,
Represented by its Chairperson,
Department of Revenue – Ministry of Finance,
Government of India,
New Delhi.

2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National e-assessment Centre,
New Delhi.

3.The Income Tax Officer,
Corporate Ward – 5(4),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 34. ... Respondents in both W.Ps

<u>Prayer in W.P.No.23917 of 2021:</u> Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the second respondent and quash the impugned order in ITBA/AST/S/147/2021-2022/1035104288(1) dated 26.08.2021 passed by the second respondent as illegal and consequently direct the second respondent to complete the fresh assessment for the assessment year 2009-2010 after granting reasonable/sufficient opportunity of hearing.

<u>Prayer in W.P.No.23920 of 2021:</u> Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the second respondent and quash the impugned order in ITBA/AST/S/147/2021-2022/1035134049(1) dated 27.08.2021 passed by the second respondent as illegal and consequently direct the second respondent to complete the fresh assessment for the assessment year 2010-2011 after granting reasonable/sufficient opportunity of hearing.

For Petitioner (In both W.Ps) : Mr.Gautham Venkata Narayanan for Mr.R.Sivaraman

For Respondents (In both W.Ps) : Dr.B.Ramaswamy Senior Standing Counsel

COMMON ORDER

A detailed order has been passed in W.P.No.23923 of 2021.

2. The petitioner in these writ petitions has challenged the impugned Assessment Order dated 26.08.2021 for the Assessment Year 2009-2010 and the impugned Assessment Order dated 27.08.2021 for the Assessment Year 2010-2011.

3. The impugned Assessment Orders have been passed without affording an opportunity to cross-examine the persons whose statements were relied upon by the Department.

4. The impugned Assessment Orders have also been passed without giving the petitioner an opportunity of hearing through video conferencing in accordance with the provisions of Section 144B of the Income Tax Act, 1961 as it stood during the material period, following the reasonings given in W.P.No.23923 of 2021.

5. In these writ petitions also, the impugned Assessment Orders are set aside and the cases are remitted back to the second respondent to pass a fresh order on merits and in accordance with law.

6. The second respondent shall allow the petitioner to cross-examine the persons whose statements have been relied upon by the respondents Department for the Assessment Years 2009-2010 and 2010-2011.

7. The petitioner shall file all the documents that are required for completing the assessment, within a period of thirty days from the date of opening of the web portal.

8. The entire exercise shall be completed by the second respondent preferably within a period of six months from the date of receipt of a copy of this order.

9. These Writ Petitions are allowed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

29.08.2023
(2/2)

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

1.The Central Board of Direct Taxes,
Represented by its Chairperson,
Department of Revenue – Ministry of Finance,
Government of India,
New Delhi.

2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National e-assessment Centre,
New Delhi.

3.The Income Tax Officer,
Corporate Ward – 5(4),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 34.

<u>C.SARAVANAN, J.</u>

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<u>and</u>
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