 IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25638 of 2022
and
W.M.P.Nos.24634 and 24636 of 2022
and W.M.P.No.19199 of 2023

The Lakshmi Vilas Bank Staff Cooperative
Thrift and Credit Society Limited,
Represented by its President
N.Murugesan,
Udayam Apartment,
10, Station View Road,
Kodambakkam,
Chennai - 600 024. ... Petitioner

Vs.

Assessment Unit,
Income Tax Department,
National Faceless Assessment Circle,
Ministry of Finance, Delhi. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records contained in order dated 13.09.2022 passed by the respondent under Section 143(3) of the Income Tax Act, 1961 bearing ITBA/AST/S/143(3)/2022-2023/1045575739(1) for the Assessment Year 2020-2021 for PAN :

AABAT4376J and to quash the same as arbitrary, illegal, unjust and violative of principles of natural justice, and to consequentially direct the respondent to permit the petitioner to file its reply to Show Cause Notice dated 25.08.2022 bearing ITBA/AST/F/143(3)(SCN)/2022-2023/1044916892(1) and to grant the petitioner an opportunity of oral hearing before proceeding to pass any assessment order under Section 143(3) of the Income Tax Act, 1961.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mr.Prabhu Mukunth Arun Kumar
Junior Standing Counsel

ORDER

The facts of this case is almost identical to the facts of the case in W.P.No.25632 of 2022 says that in the present case, the petitioner was issued with two Show Cause Notices dated 21.03.2022 and on 25.08.2022.

2. The petitioner could not respond to the earlier Show Cause Notice dated 21.03.2022.

3. The petitioner however made an attempt to upload the reply after seeking for extension of time on 29.08.2022 up to 15.09.2022.

4. The respondent has however proceeded to pass the impugned Assessment Order dated 13.09.2022 without considering the request of the petitioner for extension of time to respond to the said Show Cause Notice up to 15.09.2022.

5. Considering the above, the impugned Assessment Order is quashed and the case is remitted back to the respondent to pass a *de novo* order within a period of six months from the date of receipt of a copy of this order.

6. The impugned Assessment Order which stands quashed shall be treated as a *corrigenda* to the Show Cause Notices dated 21.03.2022 and 25.08.2022.

7. The petitioner is directed to cooperate with the respondent by upload the reply, which has been filed along with the typed set of papers dated 15.09.2022 and additional reply if any, within the period that may be stipulated by the respondent by opening the web portal.

8. The respondent is also directed to issue suitable instructions for opening the web portal for uploading the reply.

9. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

12.09.2023
(2/2)

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

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To

Assessment Unit,
Income Tax Department,
National Faceless Assessment Circle,
Ministry of Finance, Delhi.

C.SARAVANAN, J.

arb

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and
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(2/2)