IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28398 of 2023
and
W.M.P.Nos.27950 and 27951 of 2023

Kunisseri Arunachalam Narayanaswamy,
Flat No.2, Door No.32, New No.63,
Karaneeswarar Koil Street,
Mylapore, Chennai - 600 004.
PAN : ABRPN4844R ... Petitioner

Vs.

Income Tax Officer,
Non-Corporate Ward 17(4),
Room No.518, BSNL Building,
V Floor,
Income Tax Office - BSNL Tower,
No.16, Greams Road,
Chennai - 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in PAN No : ABRPN4844R for the Assessment Year 2015-2016 and quash the impugned order u/s 148A(d) of the Income Tax Act, 1961 issued by the respondent in DIN and Letter No.ITBA/AST/F/148A/2022-2023/1042509923(1) dated 05.04.2022 culminating in the impugned notice u/s 148 dated 05.04.2022 issued by the respondent and all proceedings in furtherance thereof as the same is barred by pecuniary jurisdiction u/s 149(1)(b) of the Income Tax Act, 1961 and to quash the same as arbitrary, unjust and illegal.

For Petitioner : Ms.G.Vardini Karthik

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel takes notice on behalf of the respondent.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

3. There is no merits in the challenge to the impugned Assessment Order as the impugned Assessment Order dated 05.04.2022 was passed under Section 148A(d) of the Income Tax Act, 1961 pursuant to a notice dated 21.03.2022 issued under Section 148A(b) of the Income Tax Act, 1961 which categorically states that the petitioner has purchased immovable property for a sum of Rs.71,50,000/-.

4. The reply of the petitioner is cryptic in terms. In the reply, the petitioner has merely stated as follows:-

> ""The response against the original notice was submitted on 6.6.2017 with acknowledgement number 17043784060617 COMPLIANCE RESPONSE SHEET is attached for your perusal"
>
> And in compliance response sheet assessee made following remarks
>
> "Long term capital loss was made on the immovable property (IP) sold. Cash deposited into bank out of sale proceeds of IP. New IP was purchased out of sale consideration and other sources."
>
> I have considered the reply of the assessee and the same is not acceptable, as the assessee did not furnish the full details in support of his claim and also did not file the return of income for the AY 2015-2016 and these transactions were not admitted therein. Thus, income chargeable to tax in the form of assets more than 50 lakhs has escaped assessment."

5. The petitioner has not replied to the said notice clearly and therefore, the respondents were justified in passing the impugned Assessment Order.

6. That apart, the impugned Assessment Order states that the information was flagged in accordance with the insight NMS formulated by the Central Board of Direct Taxes (CBDT).

7. Considering the above, I do not find any merits in the present writ petition.

8. Thus, this Writ Petition is dismissed. No costs. The connected Writ Miscellaneous Petitions are closed.

27.09.2023

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

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To

Income Tax Officer,
Non-Corporate Ward 17(4),
Room No.518, BSNL Building,
V Floor,
Income Tax Office - BSNL Tower,
No.16, Greams Road,
Chennai - 600 006.

C.SARAVANAN, J.

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