BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.10811 to 10813 of 2022
and
W.M.P(MD) Nos.7784, 7786, 7793, 7799, 7794 and 7798 of 2020

Kunjupillainadar Monikandan ... Petitioner

Vs.

1.The Assistant Commissioner of Income Tax,
Central Circle-2,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram,
Madurai-625002.

2.National Faceless Assessment Centre,
Delhi,
Represented by Additional/Joint/Deputy/
Assistant Commissioner of Income Tax,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi-110003. ... Respondents

COMMON Prayer :- Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the impugned Notices dated 31.03.2021 issued under Section 148 of the

Income Tax Act, 1961 in PAN AFPPM4217H having DIN & Notice No. ITBA/AST/S/148/2020-21/1032081659(1), DIN & Notice No. ITBA/AST/S/148/2020-21/1032081657(1) and DIN & Notice No. ITBA/AST/S/148/2020-21/1032081655(1) e-filing portal for Asst.year2 2015-16, 2016-17 and 2017-18 issued by the first respondent and the consequential proceedings dated 27.03.2022 in ITBA/AST/S/147 / 2021-22/1041725369(1), ITBA/AST/S/147/2021-22/ 1041727680(1) and ITBA/AST/S/147/2021-22/1041728288(1) issued by the first respondent and quash the same as illegal.

For Petitioner : Mrs.Hemamurali Krishnan
for Mr.C.Bharathi

For Respondents : Mr.N.Dilipkumar
Standing Counsel
(in all petitions)

COMMON ORDER

These writ petitions have been filed for issuance of writ of certiorari to call for the impugned notices dated 31.03.2021 issued under Section 148 of the Income Tax Act, 1961 and the consequential proceedings dated 27.03.2022 issued by the first respondent and quash the same.

2. The petitioner would submit that he had been served with the notices dated 31.03.2021 issued under Section 148 of the Income Tax Act, 1961, which is uploaded in the e-filing portal for the assessment years 2015-16, 2016-17 and 2017-18 of the first respondent. Thereafter, the respondents had issued a notice dated 09.03.2022 under Section 142(1) of the Income Tax Act, which was followed by the assessment orders dated 27.03.2022. The only challenge by the petitioner was that after the initial notice on 31.03.2021, the COVID pandemic had set in and there was no action on the side of the respondents. However, in order to meet 31.03.2022 deadline, the assessments orders have been issued on 27.03.2022, without affording an opportunity to the petitioner to submit his objections.

3. The learned counsel appearing for the respondents would submit that on 09.03.2022, the petitioner had been served with a detailed

notice under Section 142(1) of the Income Tax Act calling for several details which is set out in the annexure. The demand document which had to be furnished by 15.03.2022, i.e., the petitioner was given only six days time and Assessment Orders have thereafter been passed on 27.03.2022 under Section 147 r/w Section 144 of the Income Tax Act.

4. Immediately, after the lifting of the lock down, the respondents have issued 142(1) notices giving time to the petitioner to furnish details by 15.03.2022, which is just a period of six days and on 27.03.2022, the impugned orders came to be passed, which would show that the petitioner will not be able to put forward the case and the principles of natural justice have been violated. Therefore, these Writ Petitions are allowed and the impugned orders are set aside. The document as sought for in the notices, dated 09.03.2022, shall be furnished by the petitioner to the respondents within a period of two weeks from the date of receipt of a copy of this order. Within a week thereafter, the respondents shall fix the date and intimate the petitioner about the enquiry. On the said date, the petitioner shall appear before the first respondent and the first

respondent shall pass appropriate orders within a period of three months thereafter. No costs. consequently, connected miscellaneous petitions are closed.

30.06.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes
cp

P.T.ASHA, J.

cp

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