BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE **S.SRIMATHY**

W.P.(MD)No. 10843 of 2022
and
W.M.P(MD)Nos.7803 & 7806 of 2023

Lingarajan Raja ... Petitioner

Vs.

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

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the impugned Notice, dated 30.03.2021 issued under section 148 of the Income Tax Act, 1961 in PAN:AIPPL8374N having DIN and Notice No.ITBA/AST/S/148/2020-21/1031914462(1)/e-filing portal for Asst. Year 2017-2018 issued by the respondent and the consequential proceedings. dated 22.3.2022 in ITBA/AST/S/147/2021-22/1041233845(1) issued by the respondent and quash the same as illegal.

For Petitioner : M/s. S.Sridhar
A.S.Sriraman

For Respondent : Mr. J.Parekh Kumar

ORDER

This writ petition is filed to quash the impugned Notice, dated 30.03.2021 issued under section 148 of the Income Tax Act,

2. Heard M/s. S.Sridhar, A.S.Sriraman, the Learned counsel appearing for the petitioner, Mr. J.Parekh Kumar, the Learned counsel appearing for the Respondent and perused the material documents available on record.

3. The contention of the petitioner is that the respondents have reopened the assessment based on the transactions of selling properties. The petitioner is engaged in business of buying and selling of properties under Proprietorship namely VRL Land Promoters. He is also a partner in Partnership Firm namely M/s.Gokul Land Promoters having separate PAN number. Admittedly the respondents had issued notice under section 142(1) on

22.11.2021, 09.12.2021, 05.01.2022, 06.02.2022, 03.03.2022 and the petitioner had given partial response to notice dated 06.02.2022 and for other notices the petitioner has not given any response. The further contention of the petitioner is that certain transactions were carried as Proprietor and certain transaction under partnership firm, but the respondents have assessed under individual, hence he prayed to grant one more opportunity to submit full response to the notices.

4. In view of the above, this Court is of the considered opinion that the petitioner needs one more opportunity to substantiate the case. Hence, the impugned notice, dated 30.03.2021 is hereby quashed. The matter is remitted back to the concerned authorities for reconsideration. The petitioner shall submit full response to the notices dated 22.11.2021, 09.12.2021, 05.01.2022, 06.02.2022, 03.03.2022 within a period of three weeks from the date of receipt of the copy of the order. If the petitioner seeks personal hearing and the respondents shall grant as per law. Thereafter the respondents shall consider the case and pass orders within a period of Three months therefrom.

5. With the above directions and observations, this Writ Petition is allowed. No Costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

Internet : Yes

ksa

22.09.2023

To

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

S.SRIMATHY. J

ksa

Order made in
W.P.(MD)No. 10843 of 2022

22.09.2023