



W.P.(MD).No.11187 of 2023

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.05.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No. 11187 of 2023

and

W.M.P(MD)No.9788 of 2023

R.Rajasekaran

... Petitioner

Vs.

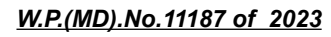
1.The Additional Commissioner of Income tax,
Income Tax Department,
National E. Assesment Center,
Delhi.

2.The Joint Commissioner of Income tax,
Range -2 Income Tax Department,
Trichy,
Tamil Nadu.

3. The Assessment Officer,
Ward – I,
Income Tax Department,
Annavasal Road,
Thirukokaranam,
Pudukkottai,
Tamil Nadu – 622 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Certiorarified Mandamus*, to call for the records on the file of 1st respondent vide PAN No.AGQPR6044K-ITBA/AST/S/147/2023-24/1052108142(1), dated 17.04.2023 and quash the same as illegal as devoid of merits and direct the 1st respondent to



For Petitioner : M/s.Raja Karthikeyan
For Respondents : Mr.N.Dilip Kumar,
Standing Counsel



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square feet. If the property is situated in Canal Street, the guideline is valued as Rs.8,000/-per square feet. The petitioner is claiming only to grant personal hearing since it is a faceless assessment. The respondents did not grant any opportunity to the petitioner. Before this Court, the petitioner has produced a guideline value, which clearly states that Gandhi Nagar 1st Canal Cross Street, the guideline value is valued as Rs.8,000/-per square feet.

5. The petitioner has every right to substantiate his case and if personal hearing is granted this could be substantiated. Therefore, this Court is of the considered opinion that an opportunity ought to be granted to the petitioner.

6. The Learned Standing Counsel appearing for the respondents vehemently objected to this. Since it is a faceless assessment, the petitioner cannot seek personal hearing. Moreover, the petitioner has every right to submit all objections through written submission. The petitioner has not produced any document to this effect while filing his objections. Therefore, the Assessment order was passed based on the available records. Moreover, as per Section **144B(1) of the**



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Income Tax Act, the petitioner has every right for personal hearing by clicking the link. The petitioner has not availed the said opportunity. In the written submission, the petitioner has not sought for any personal hearing. But the fact remains that the respondents have taken a wrong valuation for the property. In the assessment order there is no discussion of the two guideline values (one for Canal Street and another for Gandhi Nagar), but the assessment has taken only the guideline value of the Gandhi Nagar alone. Therefore, this Court is of the considered opinion that the petitioner should be granted one more opportunity.

7. Accordingly, this Writ Petition is allowed. The impugned Assessment order, dated 17.04.2023 is hereby quashed. The respondents are directed to grant personal hearing, by providing link to the petitioner and fixing the date and time. The petitioner is at liberty to produce records, especially, the guideline value provided by the concerned authorities. Thereafter, the respondents are directed to pass Assessment order on merits, by taking appropriate facts. No Costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes
ksa

11.05.2023
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S.SRIMATHY, J

ksa

**Order made in
W.P.(MD)No.11187 of 2023
[2/2]**

11.05.2023