IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 24.07.2023

PRONOUNCED ON : 09.02.2024

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.Nos.5120 & 20853 of 2023
and
WMP.Nos.5133, 5137,20226 & 20227 of 2023

Mundhra Exim Private Limited
Rep/ by its Director
Ashish Mundhra .. Petitioner in both W.Ps.

vs.

National Faceless Assessment Centre
O/o National Faceless Assessment Centre,
New Delhi. ... Respondent in both W.Ps.

Prayer in W.P.No.20583 of 2023 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned assessment order dated 28.12.2022 bearing DIN : DIN/ITBA/AST/S/143(3)/2022-23/1048291368(1) purportedly passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2021-22, by the respondent and quash the same.

Prayer in W.P.No.20583 of 2023 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned assessment order dated 28.06.2023 bearing DIN : ITBA/PNL/S/270A/2022-23/1048291434(1) passed by the Respondent under Section 270A of the Income Tax Act, 1961 for the Assessment Year 2021-22 by the respondent and quash the same without prejudice.

In both W.Ps.

For Petitioner	:	Mr.M.Muralikumar Senior Counsel Assisted by Mr.R.harikrishnan for M/c.Gan Law Firm
For Respondent	:	Mr.V.Mahalingam Senior Standing Counsel

COMMON ORDER

By this common order, both the writ petitions are being disposed of.

2. In W.P.No.5120 of 2023, the petitioner has challenged the impugned Assessment Order bearing DIN:ITBA/AST/S/143(3)/2022-23/1048291368(1)

for the Assessment Year 2021-2022 dated 28.12.2022, passed by the respondent under Section 143(3) read with Section 144B of the Income Tax Act, 1961.

3. Relevant portion of the impugned Assessment Order dated 28.12.2022 impugned in W.P.No.5120 of 2023 reads as under:-

> "*4.2 The assessee's reply was perused and kept on record but is not acceptable. The assessee company has only repeated its previous submission and has failed to provide any documents showing that AY Palace DMCC, h?s actually rendered commission services to procure buyers for assessee company without any documentary proof of services rendered by AY Palace DMCC, the commission paid by asssesse company cannot be confirmed to be legitimate. The Assesse company also failed to provide contra-confirmation from the customers regarding services rendered by AY Palace DMCC. The invoices raised by the various parties as provided by the assessee company also make no mention of AV Palace DMCC that has allegedly served to connect them to the assessee company.*
>
> *In absence of any documentary proof of services rendered by AV Palace DMCC, a sum of hundred percent of the commission payment of Rs.3,20,77,873/- is hereby disallowed and added back to the income of the assessee company. Penalty proceedings u/s 270A(8) of the .T. Act, 1961 for mis-reporting of income are also separately initiated*

(Addition:Disallowance of commission payment amounting to Rs.3,20,77,873/-)

….

4.4.1 *The assessees reply was perused. And kept on record but is not acceptable. The assessee company has deducted TDS on the commission-pad to agents and also provideda ledger counter signed by certain agents. These confirmation letters provided by the assessee company have only confirmed that certain amount has been paid as commission on various dates to certain parties. There is no mention whatsoever of services that were actually provided by the agents.*

4.4.2 *The assessee company has also failed to provide any documents (Copy of agreement between assessee company and agents, any correspondence or Copy of email communication done with agents regarding rendering of services) showing that the agents have actually rendered commission services to either improve the latest design of jewellery or helped in procuring customers for the company.*

4.4.3 *Without documentary proof of services rendered by the agents, the commission paid by the assessee company cannot be confirmed to be legitimate. In absence of any documentary proof of services rendered agents within India, commission payment of Rs.81,00,000- is hereby disallowed and added back to the income of the assessee company. Penalty proceedings u/s 270A(8) of the 1.T. Act, 1961 for mis- reporting of income are also separately initiated*

(Addition: Disallowance of commission payment amounting toRs.81,00,0001-)

4.6 *The assessees reply was perused. And kept on record but is not acceptable. The assessee was asked to* *provide proof of movement of goods such as LR copy, e-way bills etc. However, the assessee, didn't provide the sane.*

4.6.1 For Shiv Sahai & Sons (India) Pvt. Ltd. and Diamond India Limited, the assessee has merely furnished a confirmation letter and its own stock register that cannot be independently verified. Even for a huge amount of Rs. 110 crores, no e-way bills, or LR receipts have been funished by the assessee company that can attest that the goods were actually purchased. No bank statements showing actual payments made to the 2 parties have been provided which can prove the status of payment made to the parties by the assessee company.

4.6.2 In relation to the alleged purchase of over Rs.123 crores made from M/s. Surana Corporation Ltd. (In liquidation), the documentation provided by the assessee merely goes to prove that the assessee was selected as the top bidder in the auction of assets of M/s. Surana Corporation Ltd. The assessee company has claimed to have purchased gold (including jewellery) of over 296 kgs from Ms. Surana Corporation Ltd. and yet the assessee company, despite multiple opportunities, has not been able to produce a single document that can prove that the 296 kgs of gold and jewellery actually were transported to the assessee's facility and were put to use by the assessee.

4.6.2.1 Even the invoices provided by the assessee are very sketchy and vague in nature that do not even mention the details of items for which the invoice is being raised (despite the details being exhaustively mentioned in the terms and conditions of the auction

sale). This is completely counterto the prevalent practices in the gold & jewellery sector where even small quantity items ate itemized and billed in detail. Even the status of payment or bank statements have not been provided by the assessee in response to the show cause notice to support its claim nor has the assessee company pointed out the corresponding sales made through the relevant stock ledgers. Also, significantly, Surana Corporation Limited has not even filed its Income-tax return for AY 2020-21 or AY 2021-22 nor has responded to the notice issued u/s.133(6) by this office to confirm the transactions with the assessee.
Therefore, in absence of documentary proof, the entire amount of Rs. 234,15,30,188/-claimed as expenditure on purchase of raw material from parties mentioned above is held to be non-genuine and is added to the income of the assessee. Penalty proceedings u/s 270A(8) of the I.T. Ac, 1961 for mis-reporting of income are also separately initiated
(Addition: Disallowance of expenditure on purchase of raw material amounting to Rs.234,15,30,188/-)

4. In W.P.No.20853 of 2023, the petitioner has challenged the impugned Order bearing DIN:ITBA/PNL/F/270A/2023-24/1054027163(1) for the Assessment Year 2021-2022 dated 28.06.2023, passed by the respondent under Section 270A of the Income Tax Act, 1961.

5. By the impugned Assessment Order dated 28.12.2022, the assessing

officer has disallowed the commission paid to the Foreign Company and Local Agents/Parties and has also disallowed expenses incurred by the petitioner on account of purchase of bullion from the following three entities:-

Sr.No.	**Name of the seller**	**Amount**
1.	Shiv Sahai & Sons (India) Pvt.Ltd	29,01,84,599/-
2.	Diamond India Limited	81,38,45,590/-
3.	M/s.Surana Corporation Limited	123,74,99,999/-
	Total	234,15,30,188/-

6. Impugned Assessment Order dated 28.12.2022 challenged in W.P.No.5120 of 2023 precedes a series of notices issued to the petitioner under Section 143(2) and Sectio142(1) of the Income Tax Act, 1961, as detailed below:-

Sl.No.	***Date of issuance of notice***	***DIN No.***	***Notice under Section***	***Assessment Year***
1	28/06/22	ITBA/AST/S/143(2)/2022-2023/1043613600(1)	143(2)	2021-2022
2	02/08/22	ITBA/AST/F/142(1)/2022-2023/1044407291(1)	142(1)	2021-2022
3	07/11/22	ITBA/AST/F/142(1)/2022-2023/1047086640(1)	142(1)	2021-2022
4	11/11/22	ITBA/AST/S/85/2022-2023/1047242886(1)	142(1)	2021-2022
5	29/11/22	ITBA/AST/F/142(1)/2022-2023/1047710876(1)	142(1)	2021-2022
6	07/12/22	ITBA/AST/F/142(1)/2022-2023/1047866923(1)	142(1)	2021-2022

7. The petitioner has also replied to these notices, although incompletely.

8. The learned Senior Counsel for the petitioner submitted that the respondent without appreciating the documents submitted and explanations filed by the petitioner, computed a sum of Rs.240,18,97,031/- as the total income of the petitioner.

9. It is submitted that the foreign commission of Rs.3,20,77,873/- and local commission of Rs.81,00,000/- and purchases made for a Sum of Rs.234,15,30,188 was wrongly disallowed in the impugned Assessment Order dated 28.12.2022 under section 143(3) r.w.s 144B on 28.12.2022 and a demand of Rs.75,63,06,260/-has been wrongly raised. Hence, the present Writ Petition.

10. The learned Senior Counsel for the petitioner submits that in the notice issued to the petitioner under Section 142(1) of the Income Tax Act on 07.11.2022, , the petitioner was called upon to furnish the following : -

ANNEXURE

The following accounts or documents or information is/are sought under Section 142(1) of the Income-Tax Act, 1961.

1. *Please furnish a detailed note on the business activities carried on during the FY 2020-2021.*
2. *Furnish the computation of income along with the details of income earned by you under various heads during the previous year relating to AY 2021-2022.*
3. *Please provide copy of balance sheet, audit report, P&L account and any other relevant financial statements for the AY 2021-2022.*

4. *Party wise details of all suppliers for goods and expenses (Name, Complete address, PAN)*
5. *Sample Invoices of all purchases*
6. *Bank statements highlighting payments made to various traders above Rs.1 Lakh.*

11. The specific case of the petitioner is that the petitioner has replied to all the notices that were issued under Section 143(2) and Section 142(1) of the Income Tax Act, 1961, on various dates and there was no notice calling upon the petitioner to furnish e-way bills and lorry receipts which accompanied purchase invoice and the gold bullion from the above three mentioned Sellers.

12. It is submitted that the impugned order proceeds on a wrong assumption that the petitioner has not produced any e-way bill or lorry receipts and therefore, in absence of the above documents, the mere production of GST returns, Bank Statements and the Ledgers maintained by the petitioner regarding confirmation of the sale by the above three mentioned dealers cannot be allowed as expenses.

13. It is submitted that the petitioner is not required to furnish e-way bills and LR receipts as there is an exemption under Notification No.27/2017-Central Tax issued under respective GST Enactments for movement of Gold Bullion and Jewellery.

14. In this connection, learned Senior Counsel for the petitioner has made a specific reference to paragraph 14(a) of Notification No.27/2017-Central Tax dated 30.08.2017 read with Sl.No.151 which reads as under:-

> "**14. Notwithstanding anything contained in this rule, no e-way bill is required to be generated-**
>
> (a) where the goods being transported are specified in Annexure

Sl.No.	**Chapter or Heading or Sub-heading or Tariff item**	**Description of Goods**
151		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)

15. It is further submitted that as per Rule 138(14)(a) of the Central Goods and Services Tax (CGST) Rules, 2017 as amended by Notification No.12/2018-Central Tax dated 07.03.2018 with effect from 01.04.2018, generation of e-way bill was exempted in so far as gold and jewellery items vide Sl.Nos.4 and 5 to Annexure to Sub-Rule 14.

16. Sl.Nos.4 and 5 of Annexure to Rule 138(14) of the Central Goods and Services Tax (CGST) Rules, 2017 reads as under :-

Annexure to Rule 138(14).

S.No.	***Description of Goods***
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)

17. It is submitted that even though, the petitioner was not called upon to furnish e-way bills and LR receipts for purchase of Bullion and Gold Jewellery, in the Impugned Order, the Assessing officer has concluded that these were

"unexplained expenses" on the assumption that the petitioner has not proved that they were genuine purchase transactions and that the petitioner has also not proved the actual transportation of these goods.

18. The learned Senior Counsel for the petitioner further adds that the purchase from M/s.Surana Corporation Limited was both gold jewellery and gold bullion, whereas, purchases from the other two companies namely M/s.Shiv Sahai & Sons (India) Private Limited and M/s.Diamond India Limited were gold bullion. It is therefore submitted that the question of producing the e-way bills and lorry receipts did not arise under law.

19. It is submitted that question of furnishing Income Tax Returns of the seller as demanded order/notice dated 29.11.2022 also cannot be countenanced as the seller will not disclose the same to the petitioner.

20. The learned Senior Counsel for the petitioner submits that it is open for the Department to obtain necessary information by summoning the

documents from their counter parts within whose jurisdiction the respective sellers are assessed.

21. That apart, it is submitted that as far as the purchase from M/s.Surana Corporation Limited is concerned, it is submitted that the said Company was under liquidation and the purchase was not directly from M/s.Surana Corporation Limited but made during a public auction by the Insolvency Resolution Professional (IRP) who was appointed as the liquidator by the National Company Law Tribunal (in short, NCLT), Chennai, by its order dated 25.10.2019.

22. Hence, it is submitted that the question of disallowing the expenses incurred in connection with the purchase of the bullion vide Impugned Order has to go and at best the case has to be remanded back.

23. The learned Senior Counsel for the petitioner had also relied on the following decisions of Delhi and Bombay High Courts:-

i. **DJ Surfactants** Vs. **National E-Assessment Centre, Income Tax Department, New Delhi and others** in W.P.(C). No.4814 of 2021 dated 02.06.2021.

ii. **Sonu Malik** Vs**. The Assessing Officer, Ward 59(6), Delhi and another** in W.P.(C).No.1911 of 2023 dated 14.02.2023.

iii.Pr**incipal Commissioner of Income Tax-1** Vs. **Nitin Ramdeoji Lohia** in I.T.A.Nos.673 & 750 of 2018 dated 21.10.2022.

iv. **Principal Commissioner of Income Tax-17** Vs. **Mohammad Haji Adam & Co.** in I.T.A.Nos.1004 of 2016 etc batch dated 11.02.2019.

24. From **Nitin Ramdeoji Lohia's case** (referred to supra) of the Division Bench of the Bombay High Court, attention was drawn to Paragraph 7, which reads as follows:-

> ***"7. From the above facts it is thus clear that the CIT (Appeals) partially allowed the appeal of the assessee on the ground that the A.O. had not disputed the sales and, therefore, this was not a case of bogus purchases, inasmuch as if the purchase was bogus, it would not be possible for assessee to complete the transaction by way of sale, unless it could be shown from the record that the corresponding sale was also a sham transaction."***

25. From **Mohammad Haji Adam & Co's** case (referred to supra) of the Division Bench of the Bombay High Court, attention was drawn to Paragraph 8, which reads as follows:-

> *"8. In the present case, as noted above, the assessee was a trader of fabrics. The A.O. found three entities who were indulging in bogus billing activities. A.O. found that the purchases made by the assessee from these entities were bogus. This being a finding of fact, we have proceeded on such basis. Despite this, the question arises whether the Revenue is correct in contending that the entire purchase amount should be added by way of assessee's additional income or the assessee is correct in contending that such logic cannot be applied.* ***The finding of the CIT(A) and the Tribunal would suggest that the department had not disputed the assessee's sales. There was no discrepancy between the purchases shown by the assessee and the sales declared.*** *That being the position, the Tribunal was correct in coming to the conclusion that the purchases cannot be rejected without distributing the sales in case of a trader."*

26. The learned senior counsel for the petitioner submits that in case the expenses were to be disallowed, the profit made from the sale of goods for the corresponding amounts also has to be disregarded.

27. Defending the Impugned Orders, the learned Senior Standing Counsel for the respondent submits that the impugned order is well reasoned and requires no further interference.

28. The contention of the learned Senior Standing Counsel for the respondent is that the petitioner was not able to produce a single document that could prove the actual transportation of the goods.

29. It is further submitted that no other evidence in the form of documents such as Insurance, covering the risk for transportation of gold was provided by the petitioner to show that indeed gold was purchased from the above said three persons.

30. It is submitted that since the petitioner failed to produce any evidence regarding movement of the goods, namely, 296 Kgs of gold and jewellery items as claimed by the petitioner, the question of allowing the amount towards expenses cannot be countenanced.

31. In the counter affidavit, it has been stated that it is the matter of great disbelief that such steep amounts totalling to Rs.234 Crores worth of Gold was transported without any documents such as e-way bills/lorry receipts etc, by the petitioner.

32. It is submitted that the petitioner was asked to produce details of goods movement like e-way bills and LR receipts etc. however, the petitioner did produce a single document to prove the actual movement and transportation of goods nor the petitioner was able to prove that the payments to the sellers were made during the year from their Bank accounts.

33. The learned Senior Standing Counsel for the respondent submits that despite issuing notice under 142(1) of the IT Act on 29.11.2022 and a Show Cause Notice on 12.12.2022 to provide confirmation from the Sellers and copy of ITR of the Sellers, the petitioner failed to submit any of details called for.

34. It is submitted that further, a notice u/s.133(6) of IT Act, 1961 was issued to M/s.Surana Corporation Ltd. from whom the petitioner claims to have purchased gold of over Rs.123 Crores. However, M/s.Surana Corporation Limited has not responded to notice u/s.133(6) of the Act. It is submitted that, M/s.Suranan Corporation Limited had also not filed return for A.Y.2020-2021 and A.Y.2021-2022.

35. The learned Senior Standing Counsel for the respondent further submits that the petitioner was also given adequate opportunities to reply to the notices issued under Section 143(2) & 142(1) and Show Cause Notice to which the petitioner has given only a partial reply as detailed below:-

Type of notice/co-mmunication	**Date of notice/commu nication**	**Date of compliance given**	**Response of the assessee received/not received**	**Date of response if received**	**Response type (Full/part/a djournment)**
143(2)	28.06.2022	13.07.2021	Not received		
142(1)	02.08.2022	12.08.2022	Not received		
142(1)	07.11.2022	11.11.2022	Received	10.11.2022	Full
142(1)	11.11.2022	16.11.2022	Received	12.11.2022	Part
142(1)	29.11.2022	06.12.2022	Received	06.09.2022	Adjournment
142(1)	07.12.2022	09.12.2022	Received	09.12.2022	Part
SCN u/s. 143(3)	12.12.2022	16.12.2022	Received	15.12.2022	Part

36. It is further submitted that mere filing of GST returns of the seller is

not sufficient to prove that they were genuine sales transactions with the petitioner.

37. It is submitted that even if it is to be believed there was sales transactions, the petitioner failed to produce the list of the customers and the details of the sellers showing that the transactions claimed by the petitioner had been duly declared in their audited books.

38. It is further submitted that the respondent made disallowance of purchases and the consequential debits in the Profit and Loss Account only after providing several opportunities to the petitioner to which the petitioner failed to offer or produce credible explanation.

39. It is further submitted that the petitioner has not provided any quantitative detail of stock during the entire assessment proceedings to prove that the disallowed purchases had been converted to sales and had been declared in the Profit and Loss Account and therefore it is the subject matter of appeal which the petitioner has not filed and must not be admitted in the writ

petition.

40. The learned Senior Standing Counsel further would submit that the petitioner could not even once during the entire course of scrutiny proceedings, provide or submit any proof or explain how that the disallowed purchases were put to use or converted to items for sales.

41. It is further submitted that it is only after failed attempts of the petitioner and after providing sufficient opportunities that the final assessment order was passed. It is submitted that there are no further details forthcoming and therefore, the petitioner should workout, the remedy if any, before the Appellate Authority viz., the Commissioner of Income Tax(Appeals).

42. By way of rejoinder the learned Senior Counsel for the petitioner submitted that the petitioner provided the copies of ledger accounts and parties confirmation in respect of M/s.Shiv Sahai & Sons (India) Pvt.Ltd., and M/s.Diamond India Limited. It is further submitted that in respect of

M/s.Surana Corporation Ltd., the petitioner filed all the documents relating to the procurement of goods through the auction by the Liquidator as per the orders of National Company Law Tribunal, as the said company was under liquidation.

43. He further submitted that in respect of the additions made on account of commission paid to foreign party, the respondent invented a new term, namely " contra-confirmation" which the petitioner failed to fathom and which is finding a mention in the assessment order for the first time. The respondent also pointed out that the invoice did not contain the name of the foreign party.

44. It is further submitted that one of the sellers namely M/s.Shiv Sahai and Sons, is situated within 50 meters from the office of the petitioner and therefore proof of movement of goods is unwarranted. It is further submitted that the petitioner had also filed all the invoices, GSTR-2A and stock statement in support of the transactions between it and the parties and for consumption of stock.

45. It is further submitted that the respondent did not consider the

statutory documents like from 15CB, payment advise issued by bank, invoices, party confirmation, ledger accounts and other documents filed in support of the commission paid to the foreign party M/s.AV Palace DMCC.

46. It is further submitted that the respondent has rejected the statutory documents i.e. from Form 16, bank statements, stock register, invoices, statutory forms i.e. GSTR-2A, ledger accounts, party confirmations and evidences and explanations, filed in respect of the commission paid to the local parties. The learned counsel further submitted that the respondent has failed to consider the tender and auction documents and other evidences in support of purchase of materials from the said three companies.

47. It is further submitted that the respondent has failed to appreciate that M/s.Surana Corporation Limited is undergoing liquidation and hence the erstwhile directors of the company would not be in a position to respond to notices issued under Section 133(6) and hence submitted that, the impugned order is liable to be set aside.

48. I have considered the arguments advanced by the learned Senior Counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

49. The impugned Assessment order dated 28.12.2022 challenged in W.P.No.5120 of 2023 was passed under Section 143(3) r/w 144B of the Income Tax Act, 1961 for the Assessment Year 2021-22. The impugned order dated 28.06.2023 challenged in W.P.No.20853 of 2023 was passed under Section 270(A) of the Income Tax Act, 1961.

50. The petitioner appears to be the company which was incorporated only in the year 2019. The petitioner had filed return of Income under Section 139 of the Income Tax Act, 1961 on 15.03.2022. After the return was filed, the petitioner was called upon to furnish the details of the purchases made by the petitioner from various dealers particularly three dealers mentioned above.

51. There is a huge purchase quantum of bullion/ jewellery from there sellers namely M/s.Shiv Sahai & Sons (India) Pvt.Ltd, M/s.Diamond India Limited and M/s.Surana Corporation Limited for a sum of **Rs.234,15,30,188/-.** The petitioner was called upon to furnish the details of purchase from these sellers.

52. M/s.Surana Corporation Limited was under liquidation and has apparently sold jewellery to the petitioner on 20.07.2020 pursuant to an auction notice dated 12.07.2020 conducted by the Company Secretary appointed as Insolvency Resolution Professional who was later appointed as the liquidator of the said Company by the National Company Law Tribunal (in short, NCLT), Chennai, by its order dated 25.10.2019.

53. It is noticed that the petitioner has attached sample invoice dated 21.07.2020 for a sum of Rs.17,27,34,228/- issued by the Company Secretary in Practice and Insolvency Professional who was appointed as the liquidator of the said company. However, before this Court the petitioner has filed copies of invoice for a sum of Rs.127,35,78,406/-. There is no clarity on the same.

54. The explanation of the petitioner has not been accepted by the Assessing Officer. Although, during the period dispute, the movement of jewellery items including bullion are not required to accompany e-way bill in terms of Rule 138 (4)(a) of the GST Rule 2017, as amended by Notification No.12/2018 Central Tax with effect from 01.04.2018, GST Returns of the supplier and GST Returns of the petitioner would have registered the transaction of gold, the petitioner ought to have filed the GST Returns in Form GST 2A before the respondent. These documents have not been furnished by the petitioner.

55. That apart, the other issues regarding payment of commission to both Indian and Foreign agents have not been properly explained by the petitioner. There are several dispute question of facts who do not call for adjudication in a summary proceedings under Article 226 of the Constitution of India.

56. Therefore, there are no valid grounds to interfere with the impugned assessment order dated 28.12.2022 passed under Section 143(3) r/w 144B of the Income Tax Act, 1961 for the Assessment Year 2021-22 in W.P.No.5120 of 2023.

57. Thus, W.P.No.5120 of 2023 is liable to be dismissed. Consequently, the challenge to the impugned order passed under Section 270(A) of the Income Tax Act, 1961 which flows from the impugned assessment order dated 28.12.2022 impugned in W.P.No.5120 of 2023 has to also fail. **Therefore, W.P.No.20853 of 2023 is also liable to be dismissed.**

58. However liberty is given to the petitioner to file a statutory appeals before the Appellate Authority both against the impugned assessment order dated 28.12.2022 passed for the Assessment Year 2021-22 under Section 143(3) r/w 144B of the Income Tax Act, 1961 impugned in **W.P.No.5120 of 2023** and against impugned order dated 28.06.2023 passed under Section 270(A) of the Income Tax Act, 1961 impugned in W.P.No.20853 of 2023 within a period of six months from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

09.02.2024

Index : Yes/No
Internet : Yes/No
Neutral Citation : Yes/No
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C.SARAVANAN,J.
kkd

Pre-delivery Common Order in
W.PNos.5120 & 20853 of 2023

09.02.2024