IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **23.02.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.3868 of 2024
and W.M.P.Nos.4183, 4185 & 4187 of 2024

Veerasamy Mangalakumar ... Petitioner

-vs-

The Assistant Commissioner of Income Tax,
Non Corporate Circle-2,
Coimbatore-641 018 ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the respondent in PAN:CEOPM7072N and quash the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 19.04.2022 in DIN & Notice No.ITBA/AST/F/148A/2022-23/1042771053(1) and the consequential notice u/s.148 of the Act dated 19.04.2022 in DIN & Notice No.ITBA/AST/S/148-1/2022-23/1042771627(1) for the assessment year 2018-19.

For Petitioner : Mr.R.Venkatanarayanan for M/s.Subbaraya Aiyar Padmanabhan
For Respondents : Ms.S.Premalatha, jr.sc

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ORDER

The petitioner assails an order under Section 148A(d) of the Income Tax Act, 1961(the I-T Act) and the consequential notice under Section 148 thereof.

2.The above mentioned order under Section 148A(d) was issued on 19.04.2022 and the consequential notice was also issued on the same day. The admitted position is that the petitioner replied to the notice under Section 148 and participated in re-assessment proceedings. Since the Writ Petition was filed in February 2024, on the previous hearing, I directed the petitioner to obtain instructions as to whether the petitioner would proceed with the re-assessment proceedings by raising all objections in the course of such proceedings.

3.Learned counsel for the petitioner submits that the petitioner is ready and willing to do so, provided all the objections are taken into consideration and the Assessing Officer is further directed to take into account the earlier order of this Court in *Dr.Mathew Cherian V. Assistant Commissioner of Income Tax (2023) 151 taxmann.com 154(Madras)* and the order of the Income Tax Appellate Tribunal, Chennai dated 12.04.2023 in *Deputy Commissioner of Income Tax, TDS Circle, Coimbatore V. M/s.Kovai Medical Centre and Hospital Limited, 99, Avinashi Road, Coimbatore, ITA No.1004/Chny/2022.*

4.In view of the above submissions, it is not necessary to adjudicate this petition on merits. Instead, this Writ Petition is disposed of by directing the Assessing Officer to provide a reasonable opportunity to the petitioner, including a personal hearing, take into consideration all contentions and objections of the petitioner, including objections relating to jurisdiction and limitation, the precedents placed on record by the petitioner and thereafter issue a reasoned assessment order.

5. W.P.No.3868 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.4183, 4185 & 4187 of 2024 are closed.

23.02.2024

dn
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

The Assistant Commissioner of Income Tax,
Non Corporate Circle-2,
Coimbatore-641 018

<u>SENTHILKUMAR RAMAMOORTHY,J</u>

dn

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