IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **05.11.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9533 of 2022
and
W.M.P.No.9281 of 2022

Skill Lotto Solutions Private Limited
Represented by its authorised signatory Mr.Pramodh Gadiya
Shop No.6, Ground Floor,
Rayala Towers, Phase II, No.781 -785,
Anna Salai, Chennai – 600 000

....Petitioner

Vs

1. The Additional /Joint/Deputy/Assistant Commissioner of Income Tax/
Income Tax Officer,
National Faceless Assessment Centre, Delhi.

2. The Assistant Commissioner of Income Tax,
Corporate Circle -6(1),
121, Nungambakkam High Road, Chennai ....Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India, pleased to issue a Writ of Certiorari to call for the records on the file of the first respondent and quash the impugned order in PAN:AABCS67N dated 31.03.2022 in DIN : ITBA/AST/S/147/2021-22/1042252347(1) passed by the first respondent under Section 147 read with Section 144B of the Income Tax Act, 1961 for the assessment year 2015-16.

For Petitioner : M/s.N.V.Lakshmi
For Respondents : Mr.A.N.R.Jaya Pratap
Sr. Standing Counsel

O R D E R

This Writ Petition has been filed challenging the assessment order dated 31.03.2022 passed for the assessment year 2015-16 under Section 147 read with Section 144B of the Income Tax Act, 1961.

2. The case of the petitioner is that, the impugned order passed by the respondent is in violation of principles of natural justices, since the bank account of the petitioner was not scrutinized before the impugned order was passed. That apart, it is submitted that the petitioner was also not been given opportunity of being heard before the impugned order was passed, though petitioner had requested for a personal hearing on 28.03.2022.

3. In the counter that has been filed before this Court, it has been stated that, video conference was held on many occasions without any glitch.

4. Having considered the submissions of the learned counsel for the petitioner and having perusing the counter filed by the respondent, it appears that, no facility of video conference was extended to the petitioner and all that has been stated in the para (4) is that, on several occasions,

video conference was held without any glitch and therefore, petitioner cannot say that no opportunity of personal hearing was given to the petitioner.

5. However, this Court is of the considered view that one effective opportunity may be given to the petitioner to vent out its grievance. Therefore, the impugned order dated 31.03.2022 is hereby set aside and the case is remitted back to the respondent to pass a fresh order as expeditiously as possible preferably within a period of six months from the date of receipt of copy of this order after giving an opportunity of personal hearing to the petitioner.

6. With the above observations and directions, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

05.11.2024

Index :Yes/No
Neutral Citation : Yes
Speaking order : Yes
Sma

C.SARAVANAN, J

Sma

To
1. The Additional /Joint/Deputy/Assistant Commissioner of
   Income Tax/
   Income Tax Officer,
   National Faceless Assessment Centre, Delhi.

2. The Assistant Commissioner of Income Tax,
   Corporate Circle -6(1),
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