IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.12.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10279 of 2022
and
W.M.P.Nos.9990 and 9991 of 2022

Aruna Nambi ... Petitioner

Vs.

1.The Income Tax Officer,
Non-Corp Ward 10(1) CHE
Room No.619, 6th Floor, Wanaparthy Block,
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle – 1(2),
108, Mahatma Gandhi Road,
3rd Floor, Investigation Building,
Chennai. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the second respondent in DIN and and Order No.ITBA/AST/S/147/2021-22/1041316252(1) dated 23.03.2022 for the A.Y.2014-2015 in PAN: ARLPA2073M and quash the same.

For Petitioner : Mr.T.Vasudevan

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel
and
Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

The petitioner has challenged the impugned Assessment Order dated 23.03.2022 passed by the first respondent for the Assessment Year 2014-2015. The impugned order precedes a Notice dated 31.03.2021 issued under Section 148 of the Income Tax Act, 1961 and a subsequent Notice dated 29.06.2021 also issued under Section 148 of the Income Tax Act, 1961. There it has been stated, the notice was being issued after obtaining necessary satisfaction of the Principal Commissioner of Income Tax, Chennai – 3 in previous Notice dated 31.03.2021, it has been stated as follows:-

> *"This communication issues manually without a din on account of reasons given in para 3(iv) of the CBDT circular No.15/2019 dated 14.08.2019 and with the approval of the Commissioner of Income Tax vide No.1/NONPAN/High Risk/DIR(systems)/2021 dated 31.03.2021."*

2. After the notice was issued to the petitioner, the petitioner was furnished reasons for re-opening the Assessment and Notices issued to the petitioner which has culminated in the impugned order. The details of the petitioner's objection was considered and a speaking order was passed on 12.03.2022 and thereafter the impugned Assessment Order was completed. As such, there is no scope for interfering with the impugned order passed under Article 226 of the Constitution of India.

3. This Writ Petition stands dismissed with liberty to the petitioner to file a Statutory Appeal. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

13.12.2024

Index:Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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<u>C.SARAVANAN, J.</u>

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<u>and</u>
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