IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.11163 of 2024 and
W.M.P.Nos.12232, 12234 & 12237 of 2024

Sathyamurthy Giridaran ...Petitioner

Vs.

1.Assessment Unit/Verification Unit/
Technical Unit/Review Unit,
Income Tax Department,
National Faceless Assessment Centre, Delhi.

2.Income Tax Officer,
Non Corporate Ward 15(1),
121 Mahathma Gandhi Road,
Chennai-600 034. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records in the file of the Respondents and quash the impugned notice issued under section 148 of the Income Tax Act, 1961 by the Second Respondent dated 06.04.2022 in DIN and Notice No ITBA/AST/S/148_1/2022-23/1042555918(1), in PAN AEXPG6716J for the assessment year 2015-2016, along with the impugned assessment order passed by the First Respondent under section 147 read with Section 144B of the Income Tax Act, 1961 dated 18.03.2024 in PAN AEXPG6716J, DIN ITBA/AST/S/147/2023-24/1062847372(1)for the assessment year 2015-2016.

For Petitioner : Mr.N.Murali Kumaresan, Sr. Adv., for Ms.N.V.Lakshmi

For Respondents : Mrs.S.Premalatha, Jr. Standing Counsel

ORDER

An assessment order dated 18.03.2024 is assailed on the ground that a variation was confirmed in respect of the disparity between the sale consideration for an immovable property, as specified in the relevant conveyance deed, and the guideline value.

2. By reopening the assessment of the petitioner in respect of assessment year 2015-2016, the impugned assessment order was issued on 18.03.2024.

3. Learned senior counsel for the petitioner referred to the assessment order and pointed out that it is recorded therein under

paragraph 4.5(c) that the valuation from the DVO is awaited and that the assessment order is subject to rectification upon receipt of the valuation report of the DVO. By placing on record the order dated 12.04.2024 of the Assistant Valuation Officer-II, Income Tax Department, learned senior counsel submits that the assessment order is liable to be rectified by taking into consideration such valuation report. He has also placed on record the application for rectification dated 16.04.2024.

4. Mrs.S.Premalatha, learned junior standing counsel, accepts notice for the respondents. In view of the valuation order being available as on date, she submits that the matter may be remanded for consideration of the valuation report and the rectification application.

5. Since the valuation report dated 12.04.2024 is available, it is necessary for the assessing officer to take such report into consideration and rectify the assessment order on such basis.

6. For reasons set out above, the matter is remanded to the assessing officer. The assessing officer is directed to reconsider the matter in light of the valuation report dated 12.04.2024 and the

rectification application dated 16.04.2024. After providing a reasonable opportunity to the petitioner, an order shall be passed on the rectification application within three months from the date of receipt of a copy of this order.

7. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

26.04.2024

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

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To

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SENTHILKUMAR RAMAMOORTHY,J.

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