IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12871, 12873 and 12875 of 2022
and
W.M.P.Nos.12342, 12343, 12345, 12346, 12348 and 12349 of 2022

Abhilash Mutha ... Petitioner in all W.Ps.

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,
Non-Corp Circle 10(1), Che
Room No.620, Sixth Floor, Chennai
Wanaparthy Block
No.121 Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. ... Respondents in all W.Ps.

Prayer in W.P.No.12871 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondents in

PAN.AAKPK6889K and quash the impugned assessment order in ITBA/AST/S/147/2021-22/1042079833(1) for the Assessment Year 2016-2017 dated 30.03.2022 passed by the 1st respondent under Section 147 r.w.s. 144B of the Income Tax Act, 1961 as illegal, without jurisdiction and not in accordance with law and consequently direct the 1st respondent to conduct the proceedings in accordance with the principles of natural justice.

Prayer in W.P.No.12873 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondents in PAN.AAKPK6889K and quash the impugned assessment order in ITBA/AST/S/147/2021-22/1041982689(1) for the Assessment Year 2017-2018 dated 29.03.2022 passed by the 1st respondent under Section 147 r.w.s. 144B of the Income Tax Act, 1961 as illegal, without jurisdiction and not in accordance with law and consequently direct the 1st respondent to conduct the proceedings in accordance with the principles of natural justice.

Prayer in W.P.No.12875 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondents in PAN.AAKPK6889K and quash the impugned assessment order in ITBA/AST/S/147/2021-22/1042081432(1) for the Assessment Year 2018-2019 dated 30.03.2022 passed by the 1st respondent under Section

147 r.w.s. 144B of the Income Tax Act, 1961 as illegal, without jurisdiction and not in accordance with law and consequently direct the 1st respondent to conduct the proceedings in accordance with the principles of natural justice.

For Petitioner (in all W.Ps)	:	Mr.R.Sivaraman
For Respondents (in all W.Ps)	:	Mr.V.Mahalingam Senior Standing Counsel

COMMON ORDER

The petitioner is before this Court against the impugned Assessment orders dated 30.03.2022 and 29.03.2022 passed for the Assessment Years 2016-2017, 2017-2018 and 2018-2019. The petitioner has challenged the impugned Assessment order primarily on the ground that the digital signature in the Assessment order dated 30.03.2022 of Mr.Vishesh Prakash was without any validation, as the digital signature was valid only between 10.02.2020 and 09.02.2022, whereas, the digital signature has been affixed in the Assessment orders as 30.03.2022 and 29.03.2022. In this connection, the learned counsel for the petitioner has drawn attention to the Certificate Viewer which confirms the same. However, perusing the same, it is also clear that there is a disclaimer in the certificate viewer to the effect that "The selected certificate has errors: Not time valid."

2. Therefore, the above objection of the petitioner on the ground that the signature in the impugned orders dated 30.03.2022 and 29.03.2022 is not valid is over ruled. However, it is noticed that a personal hearing was fixed earlier on 28.03.2022 at 11.45 a.m., pursuant to personal hearing notice dated 23.03.2022. However, there were technical glitches and Authorised Representative could not participate in the personal hearing and therefore requested for an alternate date for personal hearing. On 28.03.2022, the petitioner/Authorised Representative received another intimation stating that the hearing was thereafter fixed to 29.03.2022 at 6.30 p.m.. It appears that there were difficulties in connecting the Video Conferencing. The Authorised representative waited upto 6.41 p.m,. and left. This has followed in the impugned orders dated 30.03.2022 and 29.03.2022 of the respective Assessment orders. Clearly, the impugned orders have been passed in an hurried manner to ensure that the Assessment did not get time

barred/lapsed. There is a violation of principles of natural justice. Hence, the impugned orders are quashed and the cases are remitted back to the respondents to pass a fresh order on merits and in accordance with law, after giving an opportunity to the petitioner for being heard, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

3. These Writ Petitions stand allowed. No costs. Consequently, connected writ miscellaneous petitions are closed.

14.11.2024

Index:Yes/No
Internet:Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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of Income Tax/Income Tax Officer,
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