



WEB COPY



W.P.No.10834 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.10834 of 2024
and W.M.P.No.11948 & 11949 of 2024

BVM Global Education Trust,
Represented by Trustee,
Lakshmi Siva Parthasarathy Apartments,
Old No.64, 1st street, Kamraj Avenue,
Adyar, Chennai-600 020.
PAN:AABTB5168P

...Petitioner

Vs.

1.The Assessment Unit,
Income Tax Department,
National e-Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110 003.

2.The Deputy Commissioner of Income Tax,
Exemptions, Chennai,
Income Tax Department,
No.121, Nungambakkam High Road,
Chennai-600 034.

3.The Commissioner of Income Tax,
Exemptions, Chennai,
Income Tax Department,
No.121, Nungambakkam High Road,
Chennai-600 034.

.. Respondents



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Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned computation sheet in DIN and Document Number ITBA/AST/S/722/2023-24/1062163042(1) dated 07.03.2024 and the consequential notice of demand issued in terms of Section 156 of the Act dated 07.03.2024 in DIN and Notice Number ITBA/AST/S/156/2023-24/1062162961(1) for the Assessment Year 2022-23.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.V.Mahalingam, Sr. Standing Counsel

ORDER

By this writ petition, the computation sheet dated 07.03.2024 and the consequential notice of demand dated 07.03.2024 are challenged.

2. The petitioner had filed the return of income for assessment year 2022-2023. By an intimation under Section 143(1) of the Income Tax Act, 1961, the return was processed and the refund claim was accepted. Thereafter, such assessment was selected for scrutiny. Pursuant thereto, assessment order dated 07.03.2024 was issued accepting the return of income and concluding that no addition is necessary. Since the petitioner



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was called upon to pay a sum of Rs.15,27,75,090/- by the computation sheet and demand notice, the present writ petition was filed.

3. Learned counsel for the petitioner invited my attention to the assessment order and pointed out that no addition was proposed in relation to the return of income filed by the petitioner. By referring to the computation sheet and the notice of demand, he points out that patent errors were committed while demanding a sum of Rs.15,27,75,090/-.

4. Mr.V.Mahalingam, learned senior standing counsel, accepts notice for the respondents. He submits that there appears to be a discrepancy when the assessment order and the impugned communications are compared.

5. On perusal of the assessment order, it is clear that it was concluded therein that no addition is being made in relation to the issues mentioned in paragraph 1 thereof. In those circumstances, the demand made in the computation sheet and the demand notice cannot be sustained.



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6. Therefore, this writ petition is allowed by quashing the impugned computation sheet and the consequential notice of demand.

There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

25.04.2024

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

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To

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SENTHILKUMAR RAMAMOORTHY,J.

Kj

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