IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :11.09.2024

C O R A M :

THE HONOURABLE MR. JUSTICE **KRISHNAN RAMASAMY**

W.P.No.19464 of 2024
and W.M.P.Nos.21318 and 21319 of 2024

Yarlagadda Prathima ... Petitioner

vs.

1. Income Tax Officer,
Non-Corporate Ward 1(6),
Wanaparthy Block No.121,
Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034.

2. Additional/Joint/Deputy/Assistant,
Commissioner of Income Tax/Income Tax Officer,
National Faceless Assessment Centre,
New Delhi, Delhi ... Respondents

Petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorarified mandamus, calling for the records contained in Assessment Order dated 09.03.2022 bearing DIN: ITBA/AST/S/147/2021-22/1041957608(1) issued by the 2nd

Respondent and consequential order dated 21.06.2024 bearing ITBA/COM/F/17/2024-25/1065916780(1) issued by the 1st Respondent for AY 2013- 14 for PAN: AGZPP8198F and to quash the same as arbitrary, illegal and unjust, and to consequently direct the Respondents to lift all attachments placed on the Petitioner's bank account(s).

For Petitioner : Mr.Suhrith Parthasarathy

For Respondents : Mr.D.Prabhu Mukunth Arunkumar,
Junior Standing Counsel

O R D E R

This writ petition has been filed challenging the order dated 09.03.2022 passed by the respondent and also seeking a direction to the respondents to lift all attachments placed on the petitioner's bank account(s).

2. Mr.D.Prabhu Mukunth Arunkumar, learned Junior Standing Counsel takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner submitted that in the present case, initially, the respondent has issued a show cause notice dated 26.03.2021 under Section 148 of the Income Tax Act. He further submitted that, since the petitioner was stuck in the abroad during the Covid period, he was not in a position to file the reply to the show cause notice. On 03.06.2024, the petitioner filed the rectification petition pointing out the errors apparent on the face of the assessment order dated 29.03.2022 and sought rectification of the same. The 1st respondent, by order dated 21.06.2024, dismissed the rectification petition stating that the petitioner had not filed the income tax Returns in response to the notice under Section 148. Therefore, the Petitioner has come forward with this Writ Petition.

5. On the other hand, the learned Junior Standing Counsel appearing for the respondents submitted that during the Covid period, the impugned order was passed. He further submitted that no Returns were filed even after issuance of notice under Section 148. Therefore, the impugned assessment order came to be passed.

6. Therefore, this Court is of the view that the reason provided by the petitioner for not filing the Income Tax Returns within the stipulated time, appears to be genuine. Accordingly, this Court passes the following order:-

> (i) The order impugned herein is set aside and the matter is remanded to the first respondent for fresh consideration.
>
> (ii) The respondents are directed to lift the attachment on the bank accounts of the petitioner with immediate effect.
>
> (iii) The petitioner shall file her Returns for the respective assessment year within a period of four weeks from the date of receipt of a copy of this order

(iv) The petitioner shall file her reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.

(v) On filing of such reply/objection by the petitioner, the respondents shall consider the same after issuing a 14 days' clear notice by fixing the date of personal hearing and thereafter pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

7. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

11.09.2024

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To

1. The Income Tax Officer,
   Non-Corporate Ward 1(6),
   Wanaparthy Block No.121,
   Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.

KRISHNAN RAMASAMY,J.

srn

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