IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2024

CORAM

THE HON'BLE MR.JUSTICE **KRISHNAN RAMASAMY**

W.P.Nos.22419, 22443 and 22501 of 2024
and WMP Nos.24416, 24418, 24441, 24444, 24516 and 24517 of 2024

Sanjay Lalwani ... Petitioner in all WPs.

-vs-

1. Principal Commissioner of Income Tax – 1,
3rd Floor, Investigation Building,
No.46, (Old No.108),
M.G.Road, Chennai-600 034.

2. Deputy Commissioner of Income Tax Central Circle 1(4),
3rd Floor, Investigation Building,
No.46, (Old No.108),
M.G.Road, Chennai-600 034. .. Respondents in all WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to quash the impugned order dated 29.03.2024 bearing DIN & Order ITBA/REV/F/REV5/2023-24/1063607111(1) for AY 2017-18; DIN & Order

ITBA/REV/F/REV5/2023-24/1063660992(1) for AY 2019-20 and DIN & Order ITBA/REV/F/REV5/2023-24/1063610442(1) for AY 2018-19 for PAN:AACPL0302J passed under Section 263 of Income Tax Act, 1961 by the 1st respondent.

For Petitioner	:	Mr.Suhrith Parthasarathy For Mr.M.Velmurugan
For Respondents	:	Mr.A.N.R.Jayaprathap Jr.Standing Counsel

ORDER

The petitioner has filed the above three writ petitions challenging the impugned orders of the first respondent dated 29.03.2024 passed in respect of Assessment Years 2017-18, 2019-20 and 2018-19 respectively.

2. The learned counsel for the petitioner submits that in all the three assessment years, additions were made by virtue of the impugned orders. The only grievance of the petitioner is that they have filed objections in respect of all the assessment years and requested for personal hearing, which the petitioner is entitled in terms of the provisions of Section 263 of the

Income Tax Act, 1961. The learned counsel submits that the said request for personal hearing was not provided and therefore, in violation of principles of natural justice, the impugned orders have been passed and therefore, the impugned orders are liable to be set aside and the matters are to be remanded back for reconsideration so as to enable the petitioner to appear before the authority concerned and explain their case.

3. Per contra, the learned standing counsel for the respondents would fairly submit that though the objections were considered in the impugned orders, the request for personal hearing in terms of Section 263 of the Act was not provided and therefore, he prays that appropriate orders may be passed taking into consideration of the same.

4. I have given due consideration of the submissions made by the learned counsel for the petitioner as well as the learned standing counsel for the Revenue.

5. In the present case, the assessment orders were passed pertaining to the Assessment Years 2017-18, 2019-20 and 2018-19 respectively, making some additions. In respect of all the assessment years, the petitioner has given a reply stating that the additions made were not proper and to be deleted and also requested for an opportunity of personal hearing in terms of Section 263 of the Act. It is admitted by the learned standing counsel for the Revenue that an opportunity of personal hearing was not given before passing the impugned orders. Under these circumstances, this Court is of the view that the impugned orders were passed in violation of principles of natural justice and therefore, the same is non-est in law and will have to be set aside.

6. Accordingly, the impugned orders dated 29.03.2024 passed by the first respondent in respect of Assessment Years 2017-18, 2019-20 and 2018-19 respectively are set aside and the matters are remanded back to the first respondent, Principal Commissioner of Income Tax-1, for reconsideration. The first respondent is directed to provide opportunity of personal hearing to the petitioner in respect of the three assessment years with fourteen days

clear notice and after hearing the petitioner, pass a detailed order within a period of four weeks thereafter.

With the aforesaid direction, the writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

13.08.2024

Index : Yes/No
Neutral Citation : Yes/No

sra

To

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3rd Floor, Investigation Building,
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KRISHNAN RAMASAMY, J.

(sra)

WP Nos.22419, 22443 and
22501 of 2024

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