IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.08.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24186 of 2021
and
W.M.P.Nos.25521 of 2021 and 2508 of 2024

Satya Narayana Ravela ... Petitioner

Vs

1.The Deputy Commissioner of Income Tax,
Central Circle – 1, Guntur,
Income Tax Office,
Lakshmipuram Main Road,
Guntur, Andhra Pradesh – 522 006.

2.The Assistant Commissioner of Income Tax,
Central Circle 2(4),
1st Floor, Investigation Building,
No.46 (Old No.108),
Mahatma Gandhi Road,
Nungambakkam,
Chennai – 34. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the 2nd respondent and quash the impugned order in

ITBA/AST/S/153A/2021-22/1036088129(1) dated 30.09.2021 passed by the 2nd respondent as illegal.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.A.P.Srinivas
Standing Counsel

ORDER

The petitioner is before this Court against the impugned order dated 30.09.2021 passed by the second respondent under Section 143(3) read with 153A of the Income Tax Act, 1961 for the Assessment Year 2016-2017. The impugned order has preceded a letter dated 20.09.2021 from the second respondent to the petitioner fixing the personal hearing on 23.09.2021 at 11.00 a.m. The petitioner has failed to take advantage of the same and has thus suffered the impugned Assessment order dated 30.09.2021. It is noticed that the time was granted to the petitioner was too short to the petitioner to responded meaningfully.

2. Therefore, this Court is of the view to meet the ends of justice, the impugned order can be set aside and the case may be remitted back to

the respondents to pass a fresh order on merits and in accordance with law as expeditiously as possible preferably within a period of six months from today. The impugned order which stands quashed shall be treated as addendum to the Show Cause Notice issued under Section 153A of the Income Tax Act, 1961 on 19.03.2021. It is expected that the petitioner will file reply within a period of 30 days from the date of receipt of a copy of this order.

3. This writ petition is allowed. No costs. Consequently, the connected writ miscellaneous petitions are closed.

12.08.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

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