IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.22897 of 2024
and W.M.P.No.24933 of 2024

M/s.Renault India Private Limited,
Represented by its Authorised Signatory,
Ganapathy Srinivasan,
Sl.No.7/1, 7/3, 8/1, 9, 10, 11 Work Easy Space Solutions,
Block 20, Velachery Main Road,
Taramani, Chennai - 600 042. ... Petitioner

Vs.

The Assistant Commissioner of Income Tax,
TDS Circle - 2,
1st Floor, Room No.107, BSNL Building,
Greams Road, Chennai - 600 006. ... Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Mandamus, to direct the respondent to grant suitable opportunity to the petitioner to prefer their submission prior to completion of proceedings under Section 201(1) and 201(1A) of the Income Tax Act, 1961, for the AYs 2018-2019 to 2024-2025.

For Petitioner : Mr.R.Sivaraman

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

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ORDER

The present Writ Petition is filed for the issuance of a Writ of Mandamus, to direct the respondent to grant suitable opportunity to the petitioner to prefer their submission prior to completion of proceedings under Section 201(1) and 201(1A) of the Income Tax Act, 1961, for the assessment years 2018-2019 to 2024-2025.

2. The learned counsel for the petitioner submits that the show cause notice was issued on 10.07.2024 to the petitioner and the petitioner duly filed their preliminary response vide communication dated 16.07.2024 denying the contentions of the respondent and seeking copies of the sworn statements of the persons concerned recorded by the respondent and additionally sought eight weeks' time for filing of detailed response and submission to the show cause notice. The respondent, vide email dated 23.07.2024, provided the copies of the

sworn statements and three working days was provided till 26.07.2024 for the purpose of reconciliation of various accounts. Again on 25.07.2024, the petitioner requested the respondent to grant eight weeks' time to file their reply, but, the respondent granted time till 30.07.2024.

3. The learned counsel for the petitioner further submits that the statutory time line for completion of the proceedings for the impugned assessment years 2018-2019 ends only on 31.03.2025 which is an undisputed fact. Further, the intent of the respondent is apparent in grant of less than three days' time to pass orders for all the impugned assessment years from their last e-mail for filing of submissions and records which time is thoroughly insufficient. Hence, the present petition is filed.

4. Per contra, Dr.B.Ramaswamy, learned Senior Standing Counsel for the respondent strongly opposed the contention of the learned counsel for the petitioner and submitted that this Writ Petition is pre-mature since the time to file their reply was granted till 20.08.2024 and the petitioner filed this Writ Petition on 29.07.2024 without seeing the notice uploaded in the portal.

5. In view of the above, since already time was granted till 20.08.2024 to the writ petitioner to file their reply and in view of the fact that even before the expiry of date for filing reply, the Writ Petition has been filed in a pre-mature manner anticipating that the authority would not grant further time is not proper and this Court deprecates such practice of filing Writ Petition. Thus, the Writ Petition stands dismissed. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

07.08.2024

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To

The Assistant Commissioner of Income Tax,
TDS Circle - 2,
1st Floor, Room No.107, BSNL Building,
Greams Road, Chennai - 600 006.

KRISHNAN RAMASAMY, J.
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