IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.24994 of 2024 and
WMP.No.27327 of 2024

T.Poongodi ... Petitioner

Vs.

1. Income Tax Department
National E-Assessment Centre,
Ministry of Finance,
Government of India,
New Delhi.

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

3. The Chief Commissioner of Income Tax,
Assessment Unit,
Income Tax Department,
Unit-II,
No.63, Race Course Road,
Coimbatore-18. ... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent in relation to the assessment year 2019-20 bearing DIN:ITBA/AST/F/147 (SCN)/2023-24/1056545276(1), dated 26.09.2023 and consequential penalty notice dated 03.01.2024 in ITBA/PNL/S/271AAC(1)/2023-24/1059323489(1) dated 03.01.2024 along with order dated 26.09.2023 passed in DIN:ITBA/AST/F147 (SCN)/2023-24/1056545276(1) issued under Section 274 r/w Sec.271AAC(1) of the Income Tax Act 1961 and quash the same as violative of principles of natural justice and consequently remand the matter to the respondents and direct the respondents to afford an opportunity of hearing to the petitioner before taking any steps for the PAN No.BVYPP7386N with respect to the assessment year 2019-20.

For Petitioner : Mr.P.Kannan Kumar
For Respondents : Dr.B.Ramaswamy (R1 to R3)
Senior Standing Counsel

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O R D E R

This Writ Petition has been filed challenging the impugned order dated 26.09.2023 passed by the 1st Respondent and a consequential penalty notice dated 30.01.2024 along with order dated 26.09.2023 passed under Section 274 r/w Section 271AAC(1) of the Income Tax Act, 1961.

2. Though the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner submitted that it would suffice if a direction is issued to the Principal Commissioner of Income Tax-I, Coimbatore to dispose of the Revision Petition filed by the Petitioner under Section 264 of the Income Tax Act, 1961, within a time frame fixed by this Court.

3. The learned Senior Standing Counsel appearing for the Respondent

would submit that since the Revision Petition filed by the Petitioner is pending before the Principal Commissioner of Income Tax-I, Coimbatore, appropriate orders may be passed for the early disposal of the Revision Petition.

4. Considering the limited scope of relief now sought for by the Petitioner, this Court directs the Principal Commissioner of Income Tax-I, Coimbatore, to dispose of the Revision Petition filed by the Petitioner under Section 264 of the Income Tax Act, 1961, on merits and in accordance with law, within a period of four months from the date of receipt of a copy of this order. The Respondents are directed to defer the recovery proceedings till the final orders are passed in the Revision Petition.

This Writ Petition is disposed of with the above directions. No costs. Consequently, connected Miscellaneous Petition is closed.

12.09.2024

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Index: Yes/No
Internet: Yes

KRISHNAN RAMASAMY, J.

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To

1. Income Tax Department
   National E-Assessment Centre,
   Ministry of Finance,
   Government of India,
   New Delhi.

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

3. The Chief Commissioner of Income Tax,
   Assessment Unit,
   Income Tax Department,
   Unit-II,
   No.63, Race Course Road,
   Coimbatore-18.

4. The Principal Commissioner of Income Tax-1,
   Coimbatore-18.

W.P.No.12137 of 2024
and
WMP.Nos.13234 and 13235 of 2024

12.09.2024