



W.P No.24534 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 02.01.2024

C O R A M

The Hon'ble Mr. Justice **SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.27534 of 2022
&
WMP Nos.26770 & 26771 of 2022

Voora Property Developers Private Limited
28, Bazullah Road, Thyagaraya Nagar
Chennai-600 017
PAN No:AAACV5747J

... Petitioner

vs.

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

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records of the respondent in DIN: ITBA/AST/S/143(3)/2022-23/1045297191(1) dated 8.9.2022 passed u/s.143(3) r.w.s.144B of the Act and quash the same.

For Petitioner : Mr.T.Vasudevan and R.Janakiraman

For Respondent : Mr.R.S.Balaji, Senior Standing Counsel(IT),
and Ms.S.Premalatha, Junior Standing
Counsel (IT)



W.P No.24534 of 2022

WEB COPY

ORDER

The petitioner assails Assessment Order dated 08.09.2022 in respect of Assessment Year 2020-21.

2. On 12.08.2022, the respondent issued a show cause notice to the petitioner in respect of proposed variations in the ongoing assessment proceedings pertaining to Assessment Year 2020-21. The petitioner was provided an opportunity to respond to the show cause notice on or before 11.00 hours on 24.08.2022. According to the petitioner, an adjournment request was made for an extension up to 08.09.2022. Pursuant thereto, the response was submitted on 08.09.2022 at about 11.30 a.m. The Assessment Order was issued on the same date at about 1.52 p.m. In the said Assessment Order, learned counsel for the petitioner points out that the response of the assessee was not taken into consideration as indicated in paragraph 2 thereof.



W.P No.24534 of 2022

3. In response to this submission, learned counsel for the respondent submits that the petitioner was provided sufficient opportunity to respond to the proposal for variation by referring to the table at paragraph 2 of the Assessment Order. As regards the reply dated 08.09.2022, it was submitted that such reply was not reflected in the portal.

4. The petitioner has placed on record reply dated 08.09.2022 and the screen-shot pertaining to uploading of such reply. The relevant screen-shot indicates that the reply was uploaded on 08.09.2022 at about 11.32 a.m. The Assessment Order discloses that it was issued on 08.09.2022 at about 1.52 p.m. Paragraph 2 of the Assessment Order reveals that the response of the assessee was not received. In effect, the assessee's response was not taken into consideration while issuing the Assessment Order. By the said Assessment Order, variations for an aggregate sum of Rs.9,99,92,429/- have been taken into consideration. Therefore, the petitioner would be put to prejudice unless the petitioner's response is taken into consideration before such assessment is made.



W.P No.24534 of 2022

WEB COPY

5. For reasons set out above, the writ petition is allowed by quashing the impugned assessment order and the matter is remanded for reconsideration. The respondent is directed to provide a reasonable opportunity to the petitioner, consider response dated 08.09.2022 and complete a fresh assessment within a maximum period of four months from the date of receipt of a copy of this order. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02.01.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

kal



W.P No.24534 of 2022

WEB COPY

To

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



WEB COPY



W.P No.24534 of 2022

SENTHILKUMAR RAMAMOORTHY, J

kal

Writ Petition No.27534 of 2022
&
WMP Nos.26770 & 26771 of 2022

02.01.2024