IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.28321 of 2021
and
W.M.P.Nos.29903 and 29907 of 2021

Janagaraja Murugesan,
No.25/1A, Jayam Bhavanam,
Thirupur Kumaran Street, Perambur,
Chennai – 600 039. ... Petitioner

Vs.

Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax officer,
National e-Assessment Centre,
Delhi. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the records of the Respondent contained in its assessment order bearing DIN: ITBA/AST/S/143(3)/2021-22/1032226180(1), passed under Section 143(3) read with Sections 143(3A) and 143(3B) of the Income Tax Act, 1961 for AY 2018-2019, for PAN: AIMPM60000A dated 06.04.2021 and all proceedings in furtherance thereof and to quash the same.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Dr.B.Ramasamy
Senior Standing Counsel

ORDER

The Petitioner is before this Court against the Impugned Order dated 06.04.2024 passed by the Respondent for the Assessment Year 2018-2019.

2. The facts of the case are that the Petitioner was issued with a Show Cause Notice dated 31.03.2021, wherein the Petitioner was called upon to respond by 05.04.2021.

3. It appears that the Petitioner failed to respond to the same and therefore the Impugned Order has been passed on 06.04.2021, as the assessment would get time barred.

4. The case of the Petitioner is that the Show Cause Notice has also stated that the draft assessment order was attached to it. The case of the Petitioner is that same was not accessible due to technical glitches that marred the Respondent's web portal initially.

5. The learned counsel for the Petitioner submits that if the Petitioner is given one opportunity, the Petitioner will be able to explain the case why the Petitioner was not liable to pay the tax that has been proposed in the Show Cause Notice dated 31.03.2021 and in the draft assessment which has been since downloaded by the petitioner and confirmed in the Impugned Order.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent, the Court is inclined to come to the rescue of the Petitioner by quashing the Impugned Order dated 06.04.2024 and remits the case back to the Respondent to pass a fresh order on merits and in accordance with law within a period of six (6) months from the date of receipt of a copy of this order. The Petitioner shall file a reply if any within a period of thirty (30) days from the date of receipt of a copy of this order. Meanwhile, the Respondent is directed to ensure that the Petitioner is able to upload the reply. Writ Petition stands disposed of with the above observations. Consequently, miscellaneous petitions are closed. No costs.

16.08.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation :Yes/No
rgm

C.SARAVANAN, J.

rgm

To
Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax officer,
National e-Assessment Centre,
Delhi.

W.P.No.28321 of 2021
and
W.M.P.Nos.29903 and 29907 of 2021

16.08.2024