IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34896 of 2024
and
W.M.P. Nos.37833 and 37834 of 2024

Acorn Commodity Exchanges and Holdings Private Limited,
Represented by its Director,
Shri Raviprakash,
Plot No.5, Door No.130,
First Cross, 4th Street, Sunder Nagar,
Adambakkam, Chennai-600 088.

Presently at:
Door No.AG-71, 3rd Street,
River View Colony, Anna Nagar,
Chennai-600 040. ... Petitioner

Vs.

1.The Deputy Commissioner of Income Tax,
Company Circle-1(1) Chennai,
No.121, Mahatma Gandhi Road, Nungambakkam,
Chennai, Tamil Nadu-600 034.

2.The Income Tax Officer,
Corporate Ward-1(1) Che,
No.121, Mahatma Gandhi Road, Nungambakkam,
Chennai, Tamil Nadu-600 034. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the Respondents in PAN:AAGCA3453N and quash the impugned assessment order passed under Section 143(3) of the Income Tax Act, 1961 in PAN:AAGCA3453N for the assessment year 2011-12 dated 30.03.2014 issued by the 1st Respondent as illegal, without jurisdiction and not in accordance with law.

For Petitioner	: Mr.R.V.Eswar Senior Advocate for R.Sivaraman
For Respondents	: Mr.D.Prabhu Mukunth Arunkumar Standing Counsel

ORDER

The present writ petition is filed challenging the impugned order dated 30.03.2014 for the assessment year 2011-12 whereby the petitioner's claim for depreciation was rejected on the premise that the petitioner could not produce relevant evidence in support of their claim.

2. The learned counsel for the Respondents raised a preliminary objection that the order dated 30.03.2014 ought not be entertained inasmuch as it was hit by laches.

3. To the contrary, the learned Senior Counsel for the petitioner would submit that the order dated 30.03.2014 was not served on the petitioner and the question as to whether there was a valid and proper service in the manner known to law ought to be decided.

4. This Court is of the view that whether there is a valid or proper service is essentially a question of fact. Therefore, it is something which ought to be examined by the Appellate Authority.

5. The learned Senior Advocate for the petitioner would submit that the impugned order was served manually and therefore they may have difficulty in filing any appeal electronically.

6. In view of the above, the petitioner is permitted to file a manual appeal before the Appellate Authority. If any appeal is filed manually, the same may be taken on record by the Appellate Authority, who would examine whether there is a valid service or otherwise as a preliminary issue. It is also open to the petitioner to file a condonation petition law permitting which would also be decided in accordance with law by the appellate authority. The writ petition stands disposed

of on the above terms. No costs. Consequently, the connected miscellaneous petitions are closed.

25.11.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:

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MOHAMMED SHAFFIQ, J.

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