BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 27.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

WP(MD)Nos.5763 and 5764 of 2024
and
WMP(MD)Nos.5440, 5441,5442 and 5444 of 2024

S.Subramanian & Co
represented by its Partner
John Dhinakar
... Petitioner in Both WPs

Vs

1.The Income Tax Officer,
Ward 1,
Income Tax Office,
Ground and First Floor,
Seekalai Street, Karaikudi - 630 002.

2.The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
4th Floor, Mayur Bhawan,
Connaught Lane,
Connaught Place,
New Delhi - 110 001.
... Respondents in Both WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of writ of certiorari calling for the records in DIN/ITBA/ASTS/S/147/2023-2024/1059202262(1) dated 29.12.2023 and DIN.ITBA/ASTS/S/147/2023-24/105231014(1) dated 30.12.2023 on the file of the 2nd

respondent relating to AY.2018-2019 and AY.2019-2020 and quash the same.

For Petitioner : Mr.G.Baskar
For Respondents : Mr.N.Dilip Kumar,
Standing Counsel
in both WPs

ORDER

As against the order of the assessments of the years 2018-2019 and 2019-2020, these writ petitions are filed.

2.By the orders impugned the writ petitions, based the judgment assessment, tax liability was imposed on the petitioner. According to the petitioner the e-mail Id was created by his accountant and he is not aware of the notices issued through email. Therefore the learned Counsel for the petitioner seeks one opportunity for him to submit his explanation for the escaped income.

3.The learned Standing Counsel for the respondents submits that the petitioner is having an appeal remedy, however, he has not resorted to the same.

4.This Court considered the rival submissions made.

5.The petitioner claims that he is unaware of the notice sent through the e-mail id, which was created by his accountant and the accountant has failed to inform him about same. Therefore on the ground of principles of natural justice, the issue is remitted back to the respondents for passing orders afresh.

6.The respondents shall open the portal allowing the petitioner to upload the relevant details. The petitioner shall upload all the relevant details within a period of two weeks from the date of receipt of a copy of this order. On such uploading, the respondents shall complete the re-opened assessment within a period of two weeks therefrom.

7.These writ petitions are disposed of with the above directions. No costs. Consequently connected miscellaneous petitions are closed.

27.03.2024

To

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National Faceless Assessment Centre,
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B.PUGALENDHI, J.

dsk

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