BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **02.07.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.9549 of 2024
and
W.M.P.(MD)Nos.8645 & 8647 of 2024

Autosense Private Limited,
Represented by its Director Srinivasan K. Swamy. ... Petitioner

Vs.

1.The Assessment Unit,
Income Tax Department,
National e-Assessment Centre,
Delhi E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003.

2.The Income Tax Officer,
Corporate Ward-4,
Central Revenue Building,
V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai – 625 002. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent relating to order of assessment passed u/s 143(3) r.w.s 144B of the Income Tax Act, 1961, dated 10.03.2024, bearing DIN No.ITBA/AST/S/143(3)/2023-24/1062328681(1), relating to A.Y:2022-23, quash the impugned order as well as the demand, penalty and interest levied therein, direct the 1st respondent to pass a fresh assessment order, after considering all the details and evidence to be submitted by the petitioner.

For petitioner : Mr.S.Sriniranjani

For respondents : Mr.N.Dilip Kumar
Standing Counsel

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ORDER

Heard learned counsel for the petitioner and learned Standing Counsel for the respondents.

2. The petitioner is before this Court against the impugned order dated 10.03.2024 for the assessment year 2022-23 bearing reference in DIN No.ITBA/AST/S/143(3)/2023-24/1062328681(1).

3. By the impugned order, the first respondent has confirmed the demand of tax by enhancing the taxable income to Rs.7,99,45,991/- from Rs.99,83,997/- as declared in the return filed by the petitioner under Section 139 of the Income Tax

Act, 1961.

4. A reading of the impugned order indicates that several notices were issued to the petitioner under Section 143(2) and Section 142(1) of the Income Tax Act, 1961 and the show cause notice dated 28.02.2024 was also issued to the petitioner. These notices directed the petitioner to comply with requirements within the date given therein.

5. However, it appears that the petitioner has not replied to the same, as a result of which, the first respondent has proceeded to pass the impugned order on 10.03.2024 to avoid lapsing of the assessment, on account of the limitation under Section 153 of the Income Tax Act, 1961.

6. The learned counsel for the petitioner further submits that the petitioner has a fair case to succeed as the petitioner could not respond to any of the notices that were issued to the petitioner.

7. It is submitted that the petitioner had also informed to the Income Tax

Department on 19.10.2023 to send the information/notices to the fresh e-mail ID. However, the notices were not served to the new e-mail ID of the petitioner.

8. Considering the fact that the impugned order has been passed without the petitioner effectively participating in the proceedings, the Court is inclined to come to rescue the petitioner by setting aside impugned order and remitting the case back to the first respondent to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of six months from today.

9. The petitioner is, therefore, directed to co-operate with the first respondent by filing a suitable reply.

This Writ Petition is disposed of, with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

02.07.2024

C.SARAVANAN, J.

apd

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