BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.10.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.11777 of 2024
and
W.M.P.(MD)Nos.10517 and 10518 of 2024

Thiagarajan Jayalakshmi ... Petitioner

Vs.

The Income Tax Officer,
Non Corporate Ward 2(3),
CR Buildings, No.2, Rathinasamy Nadar Road,
Bibikulam,
Madurai – 625 002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the impugned proceedings dated 27.03.2024 of the respondent in PAN - AIQPJ1214R relating to the assessment year 2017-2018 issued in DIN and Notice No.ITBA/AST/F/148A/2023-24/1063456397(1) under clause (d) of Section 148A of the Income Tax Act 1961 and the consequential proceedings dated 27.03.2024 of the respondent in PAN- AIQPJ1214R relating to the assessment year 2017-2018 issued in DIN and Notice No.ITBA/AST/S/148-1/2023-24/1063456463(1) under Section 148 of the Income Tax Act 1961 and to quash both the proceedings as issued without granting personal hearing as contemplated under the Income Tax Act and also passed without considering the objections dated 29.02.2024 filed by the petitioner along with the bank statements.

For Petitioner : Mr.S.Venkatasubramaniyan

For Respondent : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The present Writ Petition is filed challenging the order under clause (d) to Section 148 A of the Income Tax Act, 1961, on the premise that the petitioner has not been furnished with the notice and not been afforded with opportunity of personal hearing. Thus, the entire proceedings was made in violation of principles of natural justice.

2. At the outset, it is submitted by the learned Standing Counsel for the respondent that the petitioner while responding to the notice has not sought for personal hearing. An order under Section 148-A of the Act does not result in determination of any liability. It is always open to the petitioner to put forth all his objection along with relevant documentary evidence in support of his case during the course of assessment proceedings.

3. It is submitted by the learned counsel for the respondent that the personal hearing would also be granted to the petitioner before the assessment proceedings are completed under Section 147 of the Act.

4. It is submitted by the learned Standing Counsel that during the course of assessment, it is always open to the petitioner to file its objection and the same would be considered and orders would be passed in accordance with law.

5. I find merit in the submission of the learned Standing Counsel for the respondent. In view thereof, the challenge to the impugned order stands rejected. It is open to the petitioner to put forth his grounds/documents/objections and also request for personal hearing before the respondent. If any such request is made and objections are filed, the same shall be considered and orders shall be passed in accordance with law.

6. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

19.10.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

The Income Tax Officer,
Non Corporate Ward 2(3),
CR Buildings, No.2, Rathinasamy Nadar Road,
Bibikulam,
Madurai – 625 002.

MOHAMMED SHAFFIQ, J.

Nsr

W.P.(MD)No.11777 of 2024

19.10.2024