IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **03-03-2025**

CORAM

THE HONOURABLE MR JUSTICE S. S. SUNDAR

AND

THE HONOURABLE MR JUSTICE C. SARAVANAN

WA NO. 614 of 2025

1. The Assistant/ Deputy Commissioner of Income Tax
Corporate Circle -3(2),
Wanapathy Block, 4th Floor, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2. Additional/Joint/Deputy/Assistant
Commissioner of Income Tax,
National E-Assessment Centre,
Delhi. ..Appellant

Vs

Pattabi Sai Venkat Prasad
S/o. Late R. Pattabi, No.1A, Parasu Street,
Kilpauk, Chennai. ..Respondent

Prayer: Writ Appeal is filed under Clause 15 of Letters Patent, to set aside the order dated 08.11.2023 passed by this Court in W.P.No. 10030 of 2021.

For Appellants: Mrs. S. Premalatha
For Respondent: Ms. Madhusruthi Neelakandan

JUDGMENT

(Order of the Court was made by the Hon'ble S.S.Sundar J.)

This writ appeal is directed against the order of the learned Single Judge dated 08.11.2023 in W.P.No. 10030 of 2021 allowing the writ petition filed by the assessee challenging the notice issued by the 1st respondent/1st appeallant herein dated 20.03.2020.

2. The impugned notice dated 20.03.2020 was challenged before the writ c primarily on two grounds viz., (i). the impugned notice is vitiated in the absence of specific finding that the income chargeable to tax has escaped assessment by reason of the failure on the part of the assessee to disclose fully and truly all material facts necessary for assessment and (ii). the proposed reassessment was made on the basis of mere change of opinion.

3. The learned Single Judge, after going through the previous assessment order and the notice for reassessment, came to the conclusion that the proposed reassessment was not on the basis of new material or any fact which are escaped assessment by reason of the failure on the part of the assessee to disclose fully and truly all material facts necessary for assessment and accordingly allowed the writ petition filed by the assessee/respondent herein.

4. On facts, this Court is unable to find any error or irregularity in the order passed by the learned Single Judge. Accordingly, the writ appeal is dismissed. No costs.

(S.S.SUNDAR J.) (C.SARAVANAN J.)
03-03-2025

Index : Yes/No
Internet : Yes
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