



W.P.No.4707 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 19.06.2025

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**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.4707 of 2023**  
**& W.M.P.No.4723 of 2023**

M/s.ABT Investments India P Ltd.,  
Rep. by Director,  
180, Race Course Road,  
Coimbatore South,  
Coimbatore - 641 018.  
PAN:AADCA6350P

... Petitioner

**Vs.**

1.The Central Processing Centre,  
Income Tax Department,  
Bangalore - 560 500.

2.The Principal Commissioner of Income Tax,  
Coimbatore,  
Income Tax Department,  
67A, Race Course Road,  
Coimbatore - 641 018.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the Writ Petitioner on the file of the First Respondent to quash the impugned



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order/e-mail communication dated 24.12.2022 passed u/s 139(9) for the Assessment Year 2021-22.

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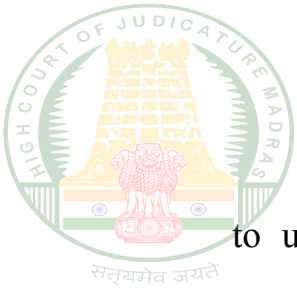
For Petitioner : Mr.S..Sridhar

For Respondents : Dr.B.Ramaswamy,  
Senior Standing Counsel

**ORDER**

This writ petition has been filed challenging the impugned rejection order dated 24.12.2022 passed by the 1<sup>st</sup> respondent.

2. The learned counsel for the petitioner would submit that in this case, the petitioner filed Form No.10-IC along with the return of income on 15.03.2022 through the web portal, within the extended time limit. Subsequently, an email communication dated 18.05.2022 was sent to the petitioner, pointing out defect in the return of income. Thereafter, an impugned order came to be passed on 24.12.2022 and the petitioner was issued with another opportunity till 08.01.2023 to upload the reply. In this connection, the petitioner accessed the portal on 04.01.2023, but the same was closed by the respondent prior to the granted time limit i.e., 08.01.2023. Since the portal was not available, the petitioner was unable



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to upload the reply. Hence, he prayed this Court to set aside the impugned order dated 24.12.2022 and remit the matter to the respondent to put forth his contentions before the adjudicating authority.

3. On the other hand, the learned senior standing counsel appearing for the respondents fairly admitted that since the time limit was provided to the petitioner till 08.01.2023 to upload the reply, it appears from the grievance of the petitioner that the said portal was closed on 04.01.2023. Therefore, he requested this Court to remit the matter back to the respondents for consideration, after providing opportunity of hearing to the petitioner.

4. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents and also perused the materials available on record.

5. In the case on hand, it is evident that an email communication dated 24.12.2022 was sent to the petitioner, in respect of invalidation of



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return of income and further opportunity was granted to upload the reply, till 08.01.2023. According to the petitioner, the said portal was closed prior to the granted time limit i.e, 08.01.2023, hence he was unable to upload his reply, which is evident from the petitioner's grievance dated 04.01.2023.

6. In view of the above, this Court is inclined to set aside the impugned order dated 24.12.2022, since the petitioner was not provided with an opportunity to put forth his contentions.

7. Accordingly, this Court passes the following order:

(i) The impugned order dated 24.12.2022 is set aside and the matter is remanded to the first respondent for fresh consideration.

(ii) The petitioner is directed to make a representation before the first respondent, regarding opening of the portal to upload the reply.

(iii) On filing of such representation by the petitioner, the respondent shall consider the same, pass appropriate orders on merits and in accordance with



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law, after hearing the petitioner, as expeditiously as possible.

8. With the above directions, this writ petition is disposed. No costs. Consequently, the connected miscellaneous petition is also closed.

**19.06.2025**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

1.The Central Processing Centre,  
Income Tax Department,  
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2.The Principal Commissioner of Income Tax,  
Coimbatore,  
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**KRISHNAN RAMASAMY.J.,**

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**19.06.2025**