



W.P. No.10185 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.10185 of 2022

and

W.M.P.Nos.9881 and 9882 of 2022

Innovative Interiors Private Limited
New No. 10B Mathiazhagan Nagar,
K.K.Nedunchalai, Saligramam,
Chennai- 600 093.

.. Petitioner(s)

Vs.

1. National Faceless Assessment
Centre, Delhi.
Rep. its Income Tax Officer.

2. The Deputy Commissioner of Income Tax,
Corp. Circle 2(2) M.G.Road, Nungambakkam,
Chennai 600 034.

.. Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondents in the impugned order dated 29.03.2022 bearing DIN No.ITBA/AST/S/147/2021-22/1041882795(1) and quash the same.

For Petitioner(s) : Mr.C.J.Yeswanthram
for Mr.K.Vaitheeswaran

For Respondents(s) : Mr.B.Ramanakumar
Senior Standing Counsel



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ORDER

The present writ petition is filed challenging the impugned order dated 29.03.2022. The limited ground on which the petitioner would challenge the above order is on the premise that their request for cross examination and furnishing of copies of incriminating documents allegedly found during the search was not made available despite their request vide their reply dated 26.03.2022. The relevant portion reads as under:

“Request for Cross Examination and incriminating documents found during search:

9. We understand from paragraph 5.e. of the Show Cause Notice that the proposed addition has been made on the basis of the statements of Shri Kamal Kumar Jain, Shri Deepak Upadhyay and others. We request you to provide us a copy of the statement and thereafter provide us an opportunity to cross examine the aforesaid persons whose statements have been relied on to make the proposed addition.”

2. The learned counsel for the petitioner would submit that in view thereof the impugned order suffers from violation of principles of natural



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justice inasmuch as there is gross non application of mind to the above request.

3. The learned counsel for the respondent would submit that the above request would be considered within a period of 4 weeks from the date of receipt of a copy of this order.

4. In view thereof, the impugned order is set aside with a direction to the respondent to consider the petitioner's request for cross examination and copies of incriminating documents vide its letter/reply dated 26.03.2022 and pass orders thereon within a period of 4 weeks from the date of receipt of a copy of this order.

5. The respondent would thereafter proceed with and complete the assessment after affording the petitioner a reasonable opportunity of hearing.

6. Accordingly, the writ petition stands disposed of. No costs.



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Consequently, connected miscellaneous petitions are closed.

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Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

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MOHAMMED SHAFFIQ, J.

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