IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.10156 of 2024
and
WMP.Nos.11997, 11202, 11205 & 11209 of 2024

Arunvel Kumar Marimuthu ... 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
Non Corporate Ward 15 (1) Chennai
Income Tax Department
No.121, Nungambakkam High Road
Chennai 600 034

3. The Principal Commissioner of Income Tax -3
Chennai
The Income Tax Officer
Non Corporate Ward 15 (1) Chennai
Income Tax Department
No.121, Nungambakkam High Road
Chennai 600 034 ...Respondents

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the 1st respondent to quash the impugned order under Section 147 r/w Section 144 B of the Income Tax Act, 1961 dated 26.03.2024 in DIN ITBA/AST/S/147/2023-24/1063381702(1) for the Assessment Year 2018-19.

For Petitioner : Mr.A.S.Sriraman

For Respondent : Mrs.S.Premalatha
Junior Standing Counsel

ORDER

Mrs.S.Premalatha, learned Junior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Junior Standing Counsel for the Respondents.

3. The petitioner is before this Court against the impugned order dated 26.03.2024 passed by the Respondent under Section 147 read with Section 144 B of the Act for the Assessment Year 2018-2019. The petitioner was issued with a re-assessment notice dated 16.03.2022 under Section 148 A(b) which

culminated in order dated 11.04.2022 under Section 148-A(d) of Act and Section 148 Notice dated 12.04.2022 for the Assessment Year 2018-2019.

4. Thereafter, several notices have been issued to which the petitioner has also responded. A Show Cause Notice was also issued to the petitioner on 05.03.2024 to which the petitioner responded on 11.03.2024. Thereafter, the respondent issued a supplementary Show Cause Notice on 15.03.2024 by granting time till 18.03.2024 for the petitioner to respond.

5. Since the time that was granted to the petitioner to respond was not sufficient on 18.03.2024, the petitioner requested one more weeks time to file a reply to the aforesaid supplementary notice dated 15.03.2024. However, there was no further communication from the respondent and the impugned Assessment Order came to be passed on 26.03.2024.

6. Since the dispute pertains to the Assessment Year 2018-19, the last date for passing the assessment order in terms of limitation prescribed under Section 153 would have expired on 31.03.2024. Therefore, the respondents have passed the impugned assessment order on 26.03.2024 without granting further time to reply to the Petitioner.

7. The impugned assessment order dated 26.03.2024 followed by a Notice under section 271 A A C and a Notice under Section 270 A both r/w Section 274 of the Act.

8. In the Counter Affidavit that has been filed by the respondents, it has been stated as follows:-

> *"With regard to averments in para 14 & 15, I state that the allegations are not correct. The assessee had been provided enough time & number of opportunities to submit his reply. Further the assessee in response to the second show cause notice requested for adjournment on 18.03.2024 instead of submitting the reply. Subsequently the assessment order was passed on 26.03.2024 the assessee has not submitted any reply, also the time barring date to complete the assessment was about to over by 31.03.2024.*
>
> *Further the assessee was asked to furnish the sources for the investment with evidences for the purchase properties including the property purchased which was sold for Rs.3,25,00,000 vide query no.4 of the details called for in the notice u/s 142(1) of the Act dated 13.06.2023. A gain the assessee was asked to furnish the same details in the notice issued u/s 142(1) of the Act on 25.07.2023 vide Query No.1. Again the assessee was asked to furnish the same details in the notice issued u/s 142(1) of the IT Act on 21.11.2023 vide Query No.1. This issue was also raised in the page No.8 of the SCN issued on 05.03.2024. In view of this I submit that the Petitioner was having sufficient time to collect the details and file before the Assessing Officer. Even though the due date to furnish the reply for SCN dated 15.03.2024, the tab for filing the reply was open up to 24.03.2024 and the Petitioner could have filed the details atleast before 24.03.2024 and the Petitioner failed in*

this regard. In view of this the Petitioner's contention that he was not provided sufficient to file the reply to SCN dated 15.03.2024 is not correct. "

9. The narration of facts as above would indicate that the respondent was in a haste to complete the assessment proceedings for the Assessment Year 2018-2019 as otherwise the time period would have lapsed on 31.03.2024 in view of the limitation under Section 153 of the Act.

10. Considering the fact that there was no response to the petitioner's request, vide communication dated 18.03.2024 by granting further time and intimating the petitioner that the portal will be opened for receiving the reply to the supplementary notice dated 15.03.2024, the impugned assessment order is quashed and the case is remitted back to the first respondent to pass a fresh order on merits after receiving the reply of the petitioner to the supplementary Show Cause Notice.

11. The petitioner shall endeavour to upload the reply to the aforesaid Show Cause Notice in their web portal within a period 15 days from the date of intimation from the 1st Respondent. The 1st Respondent shall thereafter pass an appropriate order on merits as expeditiously as possible

12. Needless to state the time gap between the date of impugned assessment order and the date of filing of the reply to the supplementary notice dated 15.03.2024 by the Petitioner shall stand excluded for the purpose of calculation of the period of limitation under Section 153 of the Act.

13. In case the petitioner fails to file a reply, within the stipulated time the respondents are at liberty to proceed against the Petitioner in accordance with law.

14. Needless to state it is open for the petitioner to seek for personal hearing if the petitioner, so desires.

15. This Writ Petition is disposed of with the above Observations. No costs. Connected Miscellaneous Petitions are closed.

09.12.2025

Neutral Citation: Yes/No
gv

To

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