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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 28.03.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.11421 of 2025
and
W.M.P.Nos.12899 & 12900 of 2025

GI.Retail Pvt. Ltd.,
No.C9, T.V.K.Industrial Estate Guindy,
Chennai – 600 032. ...Petitioner

Vs.

1. The Income Tax Officer,
ITO Corporate Ward 2 (3)
Wanarparthy Block, 5th Floor,
121 M.G.Road, Nungambakkam,
Chennai – 600 034.

2. National Faceless Assessment Unit,
2nd Floor E-Ramp, Jawarharlal Nehru Stadium
New Delhi – 110 003. ...Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records from the file of the first respondent in PAN No.AADCG4893R and to quash the impugned show cause notice (Din & Notice No.ITBA/AST/F/147 (SCN) 2024 – 25/1074394007(1) dated 12.03.2025, issued under Section 144 (8) of the Income Tax Act, 1961 by the first respondent as it is pre-mediated

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beyond the jurisdiction of the first respondent and is against the settled principles of natural justice.

For Petitioner : Mr.Vibu Nandhan & Mr.A.Deepak Raj
For Respondents : Mr.D.Prabhu Mukunth Arunkumar, Standing Counsel

Order

Heard learned counsel appearing for the petitioner and Mr.D.Prabhu Mukunth Arunkumar, learned Standing Counsel who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the show cause notice dated 12.03.2025, issued under Section 144 (8) of the Income Tax Act, 1961 by the first respondent and to quash the same.

3. The learned counsel for the petitioner would submit that prior to the issuance of the impugned show cause notice by the first respondent/jurisdictional Assessing Officer, dated 12.03.2025 the second

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respondent/faceless Assessing Officer has already issued a show cause notice dated 28.02.2025 and when the faceless proceedings were going on, the second respondent abruptly and arbitrarily transferred the case to the first respondent/jurisdictional officer, without any intimation or communication to the petitioner stating the reason for transfer, therefore, the petitioner was in a perplexed state as to which show cause notice, he is required to file reply; that though the petitioner, vide their letter dated 19.03.2025, requested the first respondent to give one month to file response/reply, but the first respondent granted only two working days to file reply and fixed the personal hearing on 24.03.2025 on the pre-text that the case would become time barred on 31.03.2025, which necessitated the petitioner to approach this Court seeking to quash the show cause notice dated 12.03.2025 issued by the first respondent on the ground that the same lacks jurisdiction and issued without any authority of law and without following the mandatory procedures. Thus, by averring so, the learned counsel prayed for allowing the Writ Petition.

4. Per contra, the learned Standing Counsel for the respondents

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would submit that initially, a show caused notice dated 28.02.2025 was issued on 28.02.2025, however, since the said show cause notice dated 28.02.2025 was issued by the second respondent, who is Faceless Assessment Officer, on the very same date, the petitioner's case was transferred to the first respondent, who is a jurisdictional Assessing Officer, who sent a show cause notice dated 12.03.2025, wherein, a reference was made to the earlier show cause notice issued by the second respondent, Faceless Assessing Officer dated 28.02.2025, and therefore, the contention of the petitioners that the petitioner was totally perplexed as to which show cause notice, they have to file reply is baseless. Hence, the learned Standing Counsel for dismissal of the Writ Petition as being devoid of merits.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. It is no doubt true that initially, a show cause notice dated 28.02.2025 was issued by the second respondent, however, since the said show cause notice was issued by a faceless Assessing Officer, the case was

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transferred to the file of the jurisdictional Assessing Officer, viz., the first respondent, who issued the impugned show cause notice dated 12.03.2025, and called for reply/objections from the petitioner. In the said show cause notice itself, a reference was made to the show cause notice issued by the Faceless Assessment Officer dated 28.02.2025, stating that the case of the petitioner has been transferred to the jurisdictional/Assessing Officer, first respondent, therefore, the contention of the petitioner that the petitioner got perplexed as to which show cause notice, they have to file reply/objection is baseless, as rightly pointed out by the learned Standing Counsel for the respondent.

6.1 In view of the above, though this Court is not inclined to entertain the Writ Petition, however, grants liberty to the petitioner to file reply to the show cause notice issued by the first respondent,Jurisdictional Assessing Officer, dated 12.03.2025, which is impugned herein within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the first respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to

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the petitioner and shall decide the matter in accordance with law.

6.2 The learned counsel appearing for the petitioner though mentioned before this Court that 31.03.2025 is the last date for passing final order, and hence, sought for issuance of the order copy by today itself, since such a request is made at the eleventh hour, the learned Standing Counsel for the respondent-Department is directed to inform the respondent-Department about the order passed by this Court immediately. However, the extended period of limitation is available to the respondent to extend the period of stay in the present case.

7. The Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

28.03.2025

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Index : yes/no
Neutral Citation : yes/no

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To

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Krishnan Ramasamy,J.,

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