IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 13672 of 2023
and
W.M.P. Nos. 13346 & 13347 of 2023

Shafina Salim ...Petitioner

Versus

1.Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National e-Assessment Centre, Delhi.

2.The Income Tax Officer/Assessment Officer,
Non-Corporate Ward 10(3), CHE
Room No.617, 6th Floor,
Chennai-Wanatarthy Block,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records pertaining to the impugned assessment order No.ITBA/AST/S/147/2022-23/105110695(1) dated 21.03.2023 and consequential demand notice in No.ITBA/AST/S/156/2022-23/1051106834(1) dated 21.03.2023 and show cause notice ITBA/PNL/S/271 (1)(C)/2022-23/1051122733(1) dated 21.03.2023 issued under Section 274 r/w Section 271(1)(C) by the 2nd respondent through faceless assessment under Section 147 r/w 144B and Section 156 of the Income Tax Act, 1961 and quash the same and consequently remand the matter to the 2nd respondent for conducting de novo assessment by providing reasonable opportunity to the petitioner within the time fixed by this Court and thus render justice.

For Petitioner : Mr. M. Abdul Razack

For Respondents : Mrs. S. Premalatha,
Senior Standing Counsel

<u>O R D E R</u>

This Writ Petition is disposed of after hearing the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 21.03.2023 and the consequential demand notice dated 21.03.2023 and the impugned penalty notice dated 21.03.2023 proposing to impose penalty on the Petitioner under Section 271(1)(c) of the Income Tax Act. The impugned order dated 21.03.2023 was preceded a notice dated 13.03.2023 giving time to Petitioner up to 17.03.2023. The impugned order has thereafter been passed within 4 days.

3. It appears that the Petitioner had also sought time for furnishing the proper reply and to furnish particulars of the documents which are in vernacular (Malayalam).

4. Reading of the impugned order indicates that the order has been passed in a tearing hurry. Perhaps, with a view to avoid lapsing of the limitation in view of the limitation under Section 153 of the Income Tax Act.

5. Although, it is submitted by the learned Senior Standing Counsel for the Respondent that the request for adjournment was not received, the fact remains that the impugned order has been passed in a tearing hurry to avoid lapsing of the assessment order.

6. Considering the same, the impugned order dated 21.03.2023 is set aside and the case is remitted back to the Respondents / Original Authority to pass a fresh order as expeditiously as possible.

7. The Petitioner shall file a reply and the documents which the

Petitioner seeks to rely within a period of 30 days from the date of receipt of copy of this order. The Respondents / Original Authority shall hear the Petitioner and pass appropriate orders on merits.

8. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

07.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

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C.SARAVANAN, J.

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