IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.04.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.12447 of 2025
and
W.M.P.Nos.14035 & 14036 of 2025

C.Balaji ... Petitioner

Vs.

1. Assessment Unit,
   Income Tax Department
   National Faceless Assessment Circle,
   New Delhi.

2. The Income Tax Officer
   Ward 1(3) TPR
   Tiruppur. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, to call for the records of the impugned order in assessment order in DIN:ITBA/AST/S/147/2024-25/1073705744(1) dated 25.02.2025 passed by the 1st Respondent and quash the same.

For Petitioner	:	Mr.T.Ramesh
For Respondents	:	Dr.B.Ramaswamy Senior Standing Counsel

O R D ER

The challenge in this Writ Petition is to the order passed by the 1st respondent dated 25.02.2025 and to quash the same.

2. The learned counsel for the petitioner would submit that the petitioner was a proprietor of "M/s.Brindavan Textile Corporation" and engaged in wholesale business of textile fibers. Due to his ill health and other financial problems, the petitioner could not continue the business and hence closed down the same. Since the income tax issues were looked after by the Petitioner's auditor, he was under the impression that the auditor would have filed the income tax returns for the Assessment Year 2020-21, but the same was not done by the Auditor and the said fact was also unaware of by the petitioner. Subsequently, the respondent issued a show cause notice dated 21.01.2025 to the petitioner. Since the petitioner could not file its reply, the respondent passed the impugned order confirming the proposals contained in the show cause notice.

3. Further, he would submit that the petitioner was unaware of the show cause notice on account of his ill health and hence could not file its reply to the same. That apart, he came to know of the impugned order only after receiving call from the respondent. He further submitted that the petitioner has been prompt in filing the returns, only in respect of the subject assessment year (i.e.2020-21), that too, owing to the unforeseen circumstances, the petitioner was not in a position to file returns and that the petitioner is ready to pay the costs for such delay, if any, imposed by this Court, hence, prayed for setting side the impugned order.

4. DR.B.Ramaswamy, learned Senior Standing Counsel for the respondent raised strong objections for allowing the Writ Petition by stating that despite sufficient opportunities being granted to the petitioner, the petitioner neither filed the income tax returns nor submitted reply to the show cause notice and he prayed for dismissal of the Writ Petition.

5. I have taken into consideration the submission made by the learned counsel on either side and perused the materials on record.

6. On perusal of records, it is seen that due to ill health of the petitioner coupled with the fact that the petitioner's business was closed down, the petitioner was unaware of the show cause notice and hence failed to submit its reply. It is stated by the petitioner that the petitioner was also unaware of the non filing of the income tax returns for the assessment year 2020-21 as he was under the wrong impression that his auditor would have filed the income tax returns for the aforesaid assessment year.

7. In view of the same, this Court is inclined to set aside the impugned order, subject to payment of costs, as agreed by the petitioner.

6. Thus, in the light of the aforesaid facts and circumstances of the case, this Court is inclined to pass the following orders :-

(i) The impugned order dated 25.02.2025 is set aside and the matter is remanded back to the Respondents, subject to the payment of a sum of Rs.10,000/- to the Adyar Cancer Institute, situated at Chennai,, within a period of 2 weeks from the date of receipt of copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) Upon production of proof with regard to the payment of a sum of Rs.10,000/- as stated above, the Respondents shall activate the Departmental portal, within a period of ***two weeks***, in order to enable the petitioner to file his reply.

(iii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iv) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

7. In the result,this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

07.04.2025

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Index : Yes/No
Speaking Order/Non Speaking order

To

1. Assessment Unit,
   Income Tax Department
   National Faceless Assessment Circle,
   New Delhi.

2. The Income Tax Officer
   Ward 1(3) TPR
   Tiruppur.

Krishnan Ramasamy, J.,

arr

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