IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12464 of 2025
and
W.M.P.Nos.14061 and 14064 of 2025

ASA Global Impex Private Limited,
Through its Authorized Representative
Ramanathan ... Petitioner

Vs.

1.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi – 110 001.

2.Income Tax Officer,
Jurisdiction : CORPORATE CIRCLE 1(I) CHE,
Area Code : CHE, AO Type : C,
No.108, Uthamagar Gandhi Road,
Subba Road Avenue,
Nungambakkam (New Building),
Chennai – 600 034.

3.The National Faceless Assessment Centre,
Income Tax Department,
2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
New Delhi – 110 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the Impugned Order dated 25.02.2025 bearing DIN.ITBA/AST/S/143(3)/2024-25/1073706921(1) issued by the Respondent No.3 and quash the same.

For Petitioner	:	Mr.Bharat Raichandani and Mr.H.Udaya Surya for Mr.Varun Pandian
For Respondents	:	Mr.Avinash Krishnan Ravi Junior Standing Counsel and Mr.B.Ramanakumar Senior Standing Counsel

ORDER

In this Writ Petition, the Petitioner has challenged the Impugned Order dated 25.02.2025.

2. By the Impugned Order dated 25.02.2025, the proposal in the Show Cause Notice dated 11.02.2025 has been confirmed even though the Petitioner by Replies dated 15.02.2025 and 19.02.2025, had sought for certain time for giving further particulars.

3. The dispute in the present case pertains to the Assessment Year 2023-2024. The last date for completing the assessment under Section 153

of the Income Tax Act, 1961 would have expired on 31.03.2025. Perhaps, on account of the same, the impugned Order has been passed on 25.02.2025.

4. A reading of the impugned Order indicates that the Petitioner has been neither heard nor time was granted to the Petitioner in response to the Replies dated 15.02.2025 and 19.02.2025.

5. Had the Petitioner being given adequate opportunity to file a Reply and to appear before the Respondents before the impugned Order was passed, there would have been no scope for interfering with the impugned Order.

6. Although in this Writ Petition, the Respondents have stated that the Petitioner did not file Form-26A, the Petitioner subsequently filed Form-26A through online only as an afterthought and therefore the Petitioner did not satisfy the requirements of Section 201 and that the Petitioner's case would not covered under Section 201 and Section 40(a)(ia) of the Income Tax Act, 1961 and that the Petitioner has furnished the Certificates only in respect of 18 suppliers as against 25 suppliers.

7. If the Petitioner had been given adequate opportunity, the Petitioner may have explained the case properly. Under these circumstances, the impugned Order dated 25.02.2025 is quashed and the case is remitted back to the 3rd Respondent to pass a fresh order as expeditiously as possible, preferably, within a period of 9 months from the date of receipt of a copy of this order. Within such time, the 3rd Respondent shall facilitate the Petitioner to file additional reply, if any.

8. The Petitioner shall get ready with the additional reply and transmit the same to the 3rd Respondent non-manually within a period of thirty (30) days from the date of receipt of a copy of this order and keep a soft copy of the same to be uploaded as and when intimation is given to the Petitioner to upload the same.

9. Needless to state, all the issues are left open to be canvassed by the Petitioner before the 3rd Respondent in the *de novo* proceedings.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

28.10.2025

Neutral Citation : Yes / No

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To:

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2.Income Tax Officer,
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3.The National Faceless Assessment Centre,
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C.SARAVANAN, J.
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