IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12722 of 2023
and
W.M.P.Nos.12524 & 12526 of 2025

Chockalingam Latha ... Petitioner

Vs.

The Assessment Unit,
Income Tax Department. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent contained in its assessment order passed under Section 147 read with 144B of the Income Tax Act, 1961, bearing DIN:ITBA/AST/S/147/2022-23/1050998047(1), dated 20.03.2023 and all proceedings in furtherance thereof including but not limited to the demand notice under Section 156 of the Income Tax Act, 1961 bearing DIN & Notice No.ITBA/AST/S/156/2022-23/1050998114(1) dated 20.03.2023 for Assessment Year 2018 – 2019, PAN: ACPPL5209D and to quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

ORDER

This Writ Petition is directed against the impugned Assessment order dated 20.03.2023 passed for the Assessment Year 2018-2019 which was preceded by a Notice dated 31.03.2022 under Section 148 of the Income Tax Act, 1961 under the new regime as in force with effect from 01.04.2021.

2. Pursuant to the aforesaid Notice, the Petitioner has also filed a Return of Income on 27.04.2022 reiterating the earlier Return of Income filed on 30.08.2018.

3. It appears that the Petitioner has also been issued with a series of Notices under Section 142(1) of the Income Tax Act, 1961 which has also been replied by the Petitioner on various dates. There is no dispute on the same.

4. The Petitioner was finally issued with a Show Cause Notice dated 03.03.2023. In the Show Cause Notice, there were several proposals made for revising the assessment in the Return of Income filed by the Petitioner on the aforementioned dates. The Petitioner was given time up to 09.03.2022. Although time for completing the assessment would have expired on 31.03.2023 in terms of Section 151 of the Income Tax Act, 1961. It appears

that the Petitioner has also responded on 08.03.2023 seeking time upto 17.03.2023 to upload the informations in support of the reply.

5. However, it is submitted that the Petitioner was not able to access the portal and therefore the Petitioner sent a representation to the Principal Commissioner of Income Tax on the same day by email which was also forwarded by the Principal Commissioner of Income Tax to the Respondent faceless authority who was passed the impugned assessment order dated 20.03.2023.

6. It is further submitted that the impugned order has been thus passed in gross violation of Principles of Natural Justice as the Petitioner was neither allowed to upload the reply and the documents nor given an opportunity of personal hearing.

7. On the other hand, the learned Junior Standing Counsel for the Respondent would submit that on verification of the case history noting in the ITBA (Portal), there are no records to indicates that the Petitioner had indeed sent a request for adjournment on 08.03.2023. It is therefore submitted that

impugned order has been passed. These are the available records and therefore the Writ Petition is liable to be dismissed.

8. That apart, it is submitted that the Petitioner has an alternate remedy by way of an appeal under Section 246A of the Income tax Act, 1961.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Junior Standing Counsel for the Respondent, I am of the view, the Petitioner can be given one chance even if it is assumed that the Petitioner has not responded on 08.03.2023 seeking further time for uploading the reply and further information in response to Show Cause Notice dated 03.03.2023.

10. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order as expeditiously as possible.

11. Needless to state, the Respondent shall facilitate to upload the reply

before the case is taken up for final hearing.

12. Considering the fact that the dispute pertains to the Assessment Year 2018-2019. The Respondent shall endevour to pass a fresh order as expeditiously as possible preferably within a period of nine months from the date of receipt of a copy of this order.

13. Needless to state, before passing the final orders, the petitioner shall be heard.

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

22.09.2025

Neutral Citation : Yes / No
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To

The Assessment Unit,
Income Tax Department.

C.SARAVANAN, J.

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