



W.P.No.12555 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 24.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.12555 of 2024

and

W.M.P.Nos.13702 & 13703 of 2024

M/s.Aircel Limited,
Spencer Plaza 5th Floor,
769, Anna Salai,
Chennai - 600 002.
Represented by its Authorized Signatory
K.P.Varadharajan

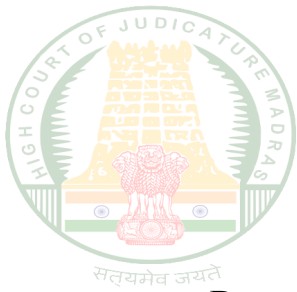
...Petitioner

Vs.

1.Deputy Commissioner of Income Tax,
Company Circle-I (1), 6th Floor,
Aayakar Bhavan-Wanaparthi Block,
121, Mahatma Gandhi Salai,
Nungambakkam, Chennai - 600 034.

2.The Income Tax Officer,
Income Tax Department,
Ministry of Finance,
National Faceless Assessment Centre,
Assessment Unit,
Room No.401, Second Floor,
E Ramp, Jawaharlal Nehru Stadium,
New Delhi - 110 003.

...Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records comprised in the impugned order dated 30.03.2024 bearing reference DIN No: ITBA/PNL/F/271(1)(c)/2023-24/1063718199(1) bearing PAN: AAACS4449J issued by the 2nd respondent and all proceedings pursuant thereto and quash the same as illegal, arbitrary and unconstitutional and consequently forbear the respondents from proceeding with the impugned proceedings under Section 271(1)(c) of the Income Tax Act, 1961 in respect of the assessment year 2016-17.

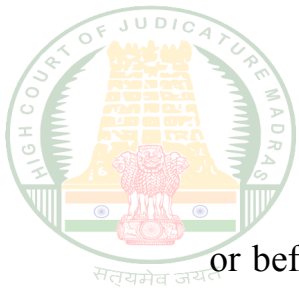
For Petitioner : Mr.Vishnu Mohan

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 30.03.2024 passed by the 2nd respondent.

2. The learned counsel for the petitioner would submit that by virtue of the show cause notice dated 27.03.2024 for the financial year 2016-17, penalty proceedings were initiated and the said notice was uploaded in the GST portal on 27.03.2024 at 08.29p.m., calling upon the petitioner to furnish a reply along with supporting documentary evidence on



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or before 06.09.p.m. on the next day i.e., 28.03.2024. He would submit that hardly 24 hours have been provided to the petitioner to furnish a reply and also for supportive documents. He would contend that no opportunity of personal hearing was provided by the 2nd respondent prior to the passing of the impugned order, which is violation of principles of natural justice. Hence, he prayed for appropriate directions.

3. On the other hand, the learned Junior Standing Counsel for the respondents would submit that penalty proceedings were initiated in consequence to the assessment order passed on 31.03.2022. Hence, he requests this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents and also perused the materials available on record.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, in the present case,



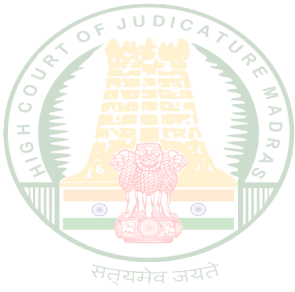
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while issuing the show cause notice on 27.03.2024 for levying penalty proceedings under Section 271(1)(c) of the Income Tax Act, 1961, 24 hours only provided to the petitioner to furnish a reply along with supporting documentary evidence. Further, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice, since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

6. In such view of the matter, this Court is inclined to set aside the impugned order dated 30.03.2024 passed by the 2nd respondent. Accordingly, this Court passes the following order:-

- i) The impugned order passed by the 2nd respondent dated 30.03.2024 is set aside.
- ii) Consequently, the matter is remanded to the 2nd respondent for fresh consideration.



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iii) The petitioner is directed to file a reply along with supportive documents within a period of two weeks from the date of receipt of copy of this order.

iv) Thereupon, the 2nd respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

24.07.2025

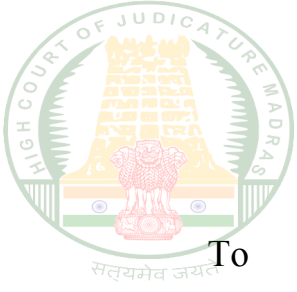
Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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2. The Income Tax Officer,
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KRISHNAN RAMASAMY, J.,

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