IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.14524 of 2025
and W.M.P.Nos.16405 & 16407 of 2025

Nalini,
W/o Mr.Dasarathan,
Aged 66 years,
No.208, AH-Block,
3rd Street, Anna Nagar,
Chennai – 600 040. ...Petitioner

Versus

1.The Income Tax Officer,
Non-Corporate Ward -10(3),
No,617, 6th Floor, Wanaparthy Block,
No.121, M.G.Road, Chennai -34.

2.The Assessment Unit,
Income Tax Department,
National Faceless Penalty Centre,
4th Floor, Mayur Bhawan, Connaught Lane,
Connaught Place, New Delhi – 110 001. ...Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records in DIN:ITBA/PNL/F/271(1)(c)/2024-25/1075342622(1) dated 31.03.2025 u/s. 271(1)(c) of the IT Act on the file of the 2nd respondent for the A.Y.2015-16 and to quash the same.

For Petitioner	: Mr.Baskar G
For Respondents	: Mr.V.Mahalingam, Senior Standing Counsel Mr.S.Premalatha, Junior Standing Counsel Mr.S.Rajasekar, Junior Standing Counsel

ORDER

This writ petition has been filed by the petitioner seeking to call for the records in DIN:ITBA/PNL/F/271(1)(c)/2024-25/1075342622(1) dated 31.03.2025 u/s. 271(1)(c) of the IT Act on the file of the 2nd respondent for the A.Y.2015-16 and to quash the same.

2.Mr.V.Mahalingam, learned Senior Standing Counsel; Mr.S.Premalatha, learned Junior Standing Counsel and Mr.S.Rajasekar, learned Junior Standing Counsel takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that, initially, the assessment order was passed on 29.12.2017 along with penalty notice, calling upon the petitioner to give reply on the very next day. Against the said assessment order, the petitioner preferred an appeal before the CIT(A) and uploaded the same in the GST portal. However, the said appeal got dismissed on the ground that the valuations are incorrect. Thereafter, the proceedings had been transferred to the 2nd respondent and the 2nd respondent issued show cause notice dated 29.03.2025, requesting to furnish the status of the second appeal, if preferred against the order of CIT(A) by 30.03.2025. The petitioner in response to the aforesaid show cause notice, gave a partial reply stating that no second appeal was preferred. Immediately the very next, the impugned penalty order dated 31.03.2025 was passed without providing any opportunity to the petitioner, which is violation of principles of natural justice. Hence, the present writ petition has been filed.

5.Mr.V.Mahalingam, learned Senior Standing Counsel appearing for the respondents would fairly submit that only one day was provided for the petitioner to give their reply and if the Court feels it that its a fit case for re-consideration, appropriate orders may be passed.

6.Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondents and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Senior Standing Counsel for the respondents, it is evident that the 2nd respondent has provided only one day time for filing reply, which is not proper. Thus this Court finds fault in the decision making process of the 2nd respondent. Hence, this Court is inclined to set aside the impugned penalty order. Accordingly, this Court passes the following orders.

(i) The order impugned herein is set aside and the matter is remanded back to the 2nd respondent for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, through online, within a period of two weeks from the date of receipt of a copy of this order.

(iii) The respondents shall enable the petitioner to file their reply through online. 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.

8.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

24.04.2025

rst

Index : Yes / No
Internet : Yes / No
Speaking Order / Non Speaking Order
Neutral Citation:Yes/No

To

1.The Income Tax Officer,
Non-Corporate Ward -10(3),
No,617, 6th Floor, Wanaparthy Block,
No.121, M.G.Road, Chennai -34.

2.The Assessment Unit,
Income Tax Department,
National Faceless Penalty Centre,
4th Floor, Mayur Bhawan, Connaught Lane,
Connaught Place, New Delhi – 110 001.

KRISHNAN RAMASAMY, J.

rst

W.P.No14524 of 2025
and W.M.P.Nos.16405 & 16407 of 2025

24.04.2025