IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.14342 of 2025
& W.M.P.Nos.16147 & 16149 of 2025

Baskara Reddy Navakoty ... Petitioner

Vs.

1.The Principal Chief Commissioner of Income Tax,
National Faceless Assessment Centre,
4th Floor, Mayur Bhawan, Connaught Lane,
Connaught Place, New Delhi - 110 001.

2.The Principal Commissioner of Income Tax,
No.63, Racecourse Road,
Coimbatore - 641 018.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to the impugned order in DIN:ITBA/AST/S/143(3)/2024-25/1074972938(1) dated 25.03.2025 issued by the sole Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Dr.B.Ramaswamy,
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned rejection order dated 25.03.2025.

2. The case of the petitioner is that the petitioner is running a business of conversion of waste cotton into raw pure cotton and he has filed a return of income on 14.12.2023 for the Assessment Year 2023-24. Thereafter, a show cause notice dated 13.03.2025 was issued to the petitioner, for which he filed a reply. However, without considering the same, the petitioner has passed the final assessment order dated 25.03.2025. Challenging the same, the petitioner has filed this writ petition.

3. The learned counsel for the petitioner would submit that in this case, though the replies were filed on 14.03.2025, 15.03.2025 & 21.03.2025 respectively, for the said show cause notice dated 13.03.2025, the respondents have passed the final assessment order dated 25.03.2025,

without providing an opportunity of personal hearing. Hence, he prayed this Court to set aside the impugned assessment order dated 25.03.2025 and remit the matter to the respondent to put forth his contentions before the adjudicating authority.

4. On the other hand, the learned Senior Standing Counsel appearing for the respondents strongly opposed the contention of learned counsel for the petitioner and submitted that an opportunity of hearing through Video Conferencing has been provided to the petitioner on two occasions i.e., on 25.02.2025 and 10.03.2025, which was also attended by him. Therefore, the question of not providing an opportunity of personal hearing would not arise. Hence, he prays for dismissal of this writ petition.

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

6. On perusal of the impugned assessment order dated 25.03.2025,

it is evident that the petitioner was provided with an opportunity of personal hearing through Video Conferencing on 25.02.2025 and 10.03.2025 and it was also attended by the petitioner. Even though the petitioner has attended the personal hearing twice, the respondents have issued a revised show cause notice dated 13.03.2025, for which the petitioner has submitted his replies on 14.03.2025, 15.03.2025 & 21.03.2025, however no opportunity of personal hearing was afforded to the petitioner to put forth his contention for the said revised show cause notice and passed the impugned assessment order dated 25.03.2025, which is in violation of principles of natural justice. Therefore, this Court finds that there is a lack of opportunities being provided to the petitioner. To meet the interest of natural justice, this Court is willing to give one more opportunity to the petitioner to putforth his case.

7. In such view of the matter, this Court is inclined to set aside the impugned order dated 25.03.2025. Accordingly, this Court passes the following order:-

(i) The impugned order dated 25.03.2025 is set aside and the matter is remanded to the respondents for fresh consideration, subject to the payment of Rs.5,000/- to the credit of the Principal Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of three weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) 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, this writ petition is allowed. No costs. Consequently, the connected miscellaneous petitions are also

closed.

18.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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KRISHNAN RAMASAMY.J.,

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