IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.15189 of 2025
& W.M.P.Nos.17129 & 17130 of 2025

Manoj Kiron Kumar Lulla

... Petitioner

Vs.

1.Assessment Unit,
National E.Assessment Centre,
Income Tax Department, New Delhi

2.Income Tax Officer,
Corp.Ward 2(1), Chennai,
Chennai-Wanaparthy Block,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the 1st respondent and quash the impugned order in ITBA/AST/S/147/2024-25/1074259195(1) dated 10.03.2025 passed under Section 147 read with Section 144B of the IT Act for the AY 2020-21 by the 1st respondent as illegal and not in accordance with law.

For Petitioner	:	Mr.R.V.Easwar, Sr.counsel for Mr.Sivaraman R
For Respondent	:	Mr.B.Ramanakumar, Senior Standing counsel

ORDER

This writ petition has been filed challenging the impugned assessment order dated 10.03.2025 passed by the 1st respondent.

2. Mr.B.Ramanakumar, learned Senior Standing counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned Senior counsel for the petitioner would submit that in this case, the show cause notice was issued by the 1st respondent on 16.02.2025, whereby they had directed the petitioner to file their reply on or before 21.02.2025. At that time, the Authorized Representative of the petitioner was hospitalized, due to which the petitioner was unable to

collect all the supporting documents. Hence, on 21.02.2025, the petitioner had sought for adjournment till 08.03.2025. However, the respondent had granted time for filing the reply only up to 27.02.2025. Once again, a request was made by the petitioner for further extension of time till 08.03.2025. At this juncture, an intimation was issued by the respondent on 02.03.2025, whereby it was intimated to the petitioner that the personal hearing was scheduled to be held on 03.03.2025, i.e., the very next day. On 03.03.2025, the petitioner was unable to appear before the respondent either through VC or physically and hence, they filed a response requesting the 1st respondent to adjourn the date of personal hearing. However, the same was not granted by the respondent. Under these circumstances, the impugned order came to be passed on 10.03.2025.

4. Further, he would contend that prior to the passing of impugned order, the respondent had neither granted time for filing the reply nor provided the opportunity of personal hearing to the petitioner, in which case, the said order has been passed in clear violation of principles of

natural justice. Hence, he requests this Court to set aside the impugned order.

5. On the other hand, the learned Senior Standing counsel appearing for the respondents has fairly admitted that in this case, no reply was filed for the show cause notice dated 16.02.2025.

6. Further, he would submit that initially, a notice under Section 142(1) of the Income Tax Act was issued by the respondent, for which, a detailed reply dated 06.09.2024 was filed by the petitioner. Therefore, though no reply was filed by the petitioner for the show cause notice dated 16.02.2025, by referring the aforesaid reply dated 06.09.2024, a detailed assessment order came to be passed by the respondent. Hence, he would contend that the impugned order is a well considered order, which needs no interference of this Court.

7. However, he had fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of

impugned order. Therefore, he requested this Court to remit the matter back to the 2nd respondent.

8. Heard the learned Senior counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

9. In the case on hand, a perusal of the impugned order and the other documents makes it clear that initially, a show cause notice was issued by the respondent on 16.02.2025, whereby the petitioner was directed to file their reply on or before 21.02.2025. On 21.02.2025, the petitioner requests the respondents for extension of time for filing the reply till 08.03.2025. However, the respondents had extended the time limit only up to 27.02.2025. Since the Authorized Representative of the petitioner was not well, they were unable to file their detailed reply along with the supporting documents and hence, once again they had requested for time extension till 08.03.2025 for filing the reply. However, the same was not considered by the respondent.

10. Thereafter, on 02.03.2025, an intimation was issued by the respondents, whereby they directed the petitioner to appear for personal hearing on 03.03.2025. Due to the health condition of the Authorised Representative, the petitioner was unable to appear before the respondent either through VC or physically and hence, they filed a response requesting the 1st respondent to adjourn the date of personal hearing. However, without granting any further adjournment, the impugned assessment order came to be passed by the respondent on 10.03.2025.

11. Normally, when an Assessee requests for time extension to file their reply, the respondents are supposed to have duly considered the said request and granted sufficient time to the petitioner. In this case, according to the petitioner, due to the ill-health of their Authorised Representative, they were unable to file their reply along with all the supporting documents. When such being the case, the reason provided by the petitioner, for seeking extension of time to file their reply, appears

to be genuine. However, without considering the said genuine reason assigned by the petitioner, the respondents had refused to extend the time limit for filing the reply and passed the impugned order on 10.03.2025.

12. In view of the above, it is clear that the respondent had neither granted time for filing the reply nor provided the opportunity of personal hearing 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. In such view of the matter, this Court is inclined to set aside the impugned order dated 10.03.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned assessment order dated 10.03.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration
>
> (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.

13. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

28.04.2025

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

To

1.Assessment Unit,
National E.Assessment Centre,
Income Tax Department, New Delhi

2.Income Tax Officer,
Corp.Ward 2(1), Chennai,
Chennai-Wanaparthy Block,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.15189 of 2025
and W.M.P.Nos.17129 & 17130 of 2025

28.04.2025

W.P.No.15189 of 2025 and
W.M.P.Nos.17129 & 17130 of 2025

Krishnan Ramasamy J.

Today, the matter has been listed under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. It is brought to the notice of this Court that there is a typographical error crept in paragraph no.12 (ii) of the order, dated 28.04.2025 in mentioning "from the date of payment of amount as stated above" and requested to remove the same.

3. Hence, Registry is directed to delete the above portion "from the date of payment of amount as stated above" in paragraph no.12(ii) of the order dated 28.04.2025 and issue fresh order copy. Except the same, all other aspects shall remain intact.

06.06.2025

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