IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.15081 of 2025
and W.M.P.Nos.16989 & 16992 of 2025

Vanitha Ramani Manickavasagam ... Petitioner

Vs.

Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India,
New Delhi. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent herein in impugned order No.DIN :ITBA/AST/S/143(3)/2024-25/1074612665(1) dated 18.03.2025 passed by the respondent for the Assessment Year 2023-24 and quash the order dated 18.03.2025 and consequently direct the respondent to hear the Assessment in PAN No.AAAPV9265C for AY 2023-24 afresh after giving opportunity to the petitioner.

For Petitioner : M/s.G.Vardini Karthik

For Respondent : Ms.S.Premalatha,
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned order dated 18.03.2025 passed by the respondent.

2. Ms.S.Premalatha, 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 counsel for the petitioner would submit that the respondent issued a show cause notice dated 25.02.2025 and the petitioner, on receipt of such show cause notice, vide letter dated 04.03.2025, requested the respondent to grant one week time for filing reply; that the respondent vide letter dated 05.03.2024, refused to grant adjournment by citing the reason that the case is time barred in nature and directed the petitioner/assessee to submit er reply on 08.03.2025; that

thereafter, the petitioner file her reply dated 06.03.2025 and vide another communication dated 10.03.2024, stated that, in the event the proposals contained in the show cause notice are dropped, no personal hearing is required, and in case, proposals were not dropped, requested the respondent to fix personal hearing on 12th or 13th March, 2025, however, the respondent, without considering the fact that the petitioner being a Septuagenarian, fixed the personal hearing through video conferencing on 11.03.2025 and also passed the impugned order dated 18.03.2025, and aggrieved by the said order, the present writ petition.

4. On the other hand, the learned Senior Standing Counsel appearing for the respondent would submit that though the petitioner has filed their reply on 06.03.2025, vide another communication dated 10.03.2024, requested the respondent to fix personal hearing on 12 th or 13th of March, without assigning any appropriate reason or justification. Hence, the respondent fixed the personal hearing on 11.03.2025. However, the petitioner did not attend the same on the scheduled date and time. Thus, she requests this Court to pass appropriate orders with huge costs.

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

7. In the case on hand, it is evident that the show cause notice was issued on 25.02.2025. On such receipt, the petitioner vide letter dated 04.03.2025, requested the respondent to adjourne the matter by one week for filing reply, which was refused and directed to file the same on 08.03.2025. Thereafter, the petitioner vide communication dated 10.03.2025, requested the respondent to fix personal hearing on 12th or 13th March 2025. However, the respondent fixed the personal hearing on 11.03.2025 and passed the impugned order.

8. On perusal of the impugned order, it is evident that the petitioner had not turned up to attend the personal, since they are not in a position. Though there was a fault on the petitioner, the respondent would have considered the request made by the petitioner by taking into consideration that the petitioner is a Septuagenarian. In such view of the

matter, this Court is inclined to set aside the impugned order dated 18.03.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 18.03.2025 is set aside and the matter is remanded to the respondent for fresh consideration, subject to the payment of Rs.10,000/- 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.

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

15.07.2025

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

Assessment Unit,
Income Tax Department,
Ministry of Finance,

Government of India,
New Delhi.

KRISHNAN RAMASAMY.J.,

vm

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