IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.15275 of 2025 and
WMP.Nos.17244 & 17245 of 2025

Bargur Kalichetty Madhaiyan
No.19, 20, Kamatchi Textile Market, 1st Floor
C B Road, Bargur,
Krishnagiri - 635104
PAN : AXWPS3230R

...Petitioner

Vs.

Assessment Unit,
Income Tax Department,
Ministry of Finance
New Delhi

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records of the Respondent herein in Impugned Order No. DIN : ITBA/AST/S/147/2023-24/1058982571(1) dated 21.12.2023 passed by the Respondent for the

Assessment Year 2019-20 and quash the same and consequently direct the Respondent to hear the Assessment in PAN AXWPS3230R for AY 2019-20 afresh after giving opportunity to the petitioner

For Petitioner	:	Ms.G.Vardini Karthik and R.Sumedha
For Respondent	:	Dr.B.Ramaswamy, Senior Standing Counsel

ORDER

The challenge in this writ petition is to the order dated 21.12.2023 passed by the respondent and to quash the same and consequently direct the respondent to hear the Assessment in PAN AXWPS3230R for AY 2019-20 afresh after giving opportunity to the Petitioner.

2. The learned counsel for the petitioner would submit that initially a show cause notice dated 09.10.2023 was issued to the petitioner, by the respondent, under Section 144 of the Income Tax Act, 1961 (in short 'the Act') and the same was sent to the E-Mail I.D. of the petitioner without serving physical copy of the same to the petitioner and that apart since the petitioner was affected with Rectal Colon Cancer and was under the treatment since February 2020, the petitioner was aware of the show cause

notice and hence could not file its reply. Thereafter, the respondent issued 2nd show cause notice on 04.11.2023, asking the petitioner to file its reply on or before 06.11.2023. Due to the aforesaid circumstances, the petitioner could not reply to the 2nd show cause notice also which resulted in passing of the impugned order. Further, he would submit that considering the health condition of the petitioner, one more opportunity may be granted to him to substantiate his case before the respondent. He therefore prays to set aside the impugned order.

3. On the other hand, Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for the Respondent submitted that though the show cause notices dated 09.10.2023 and 04.11.2023 were issued to the petitioner, the petitioner neither filed its reply nor appeared in person to substantiate his case. Therefore, the order dated 21.12.2023, came to be passed by the respondent for which the respondent should not be blamed. He therefore prays for dismissal of this writ petition.

4. Heard both sides and also perused the materials available on

record.

5. As rightly contended by Dr.B.Ramaswamy, learned counsel for the respondent that after providing sufficient opportunity to the petitioner to substantiate his case, impugned order has been passed. But, it is stated by the petitioner that since the petitioner was undergoing treatment for rectal colon cancer since February 2020 coupled with the fact that the show causes were sent to the E-mail of the petitioner without serving physical copy, the petitioner was not aware of the same and hence could not filed his reply.

6. Considering the aforesaid facts in the interest of justice and in order to provide one more opportunity to the petitioner to substantiate its case, this Court is inclined to set aside the impugned order passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The order impugned herein is set aside and the matter is remanded to the Respondent for fresh consideration.

(ii) The respondent is directed to instruct the concerned authorities to activate the portal, within a period of ***two weeks*** from the date of receipt of a copy of this order.

(iii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of ***three weeks*** thereafter.

(iv) On filing of such reply/objection by the petitioner, the respondent shall consider the same after issuing a 14 days clear notice by fixing the date of personal hearing and thereafter pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

7. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

24.06.2025
(½)

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

Assessment Unit,
Income Tax Department,
Ministry of Finance
New Delhi

KRISHNAN RAMASAMY, J.

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