IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.15250 of 2024 and
WMP.Nos.16586 & 16589 of 2024

WARRIOR GARMENTS
Represented by its Managing Partner,
Mr.K.Manoharan,
S.F.No.238/1, Amarjothi Garden,
15, Velampalayam,
Tirupur – 641 652.

...Petitioner

Vs.

1. Assessment Unit,
Income Tax Department,
National e-assessment Centre,
Delhi.

2. Deputy Commissioner of Income Tax
Circle – 1,
No. 121, 60 Feet Road,
Tirupur – 641 602.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the 1st Respondent and quash the impugned order in

ITBA/AST/S/143(3)/2023-24/1063539997(1) dated 28.03.2024 under section 143(3) r.w.s. 144B of the Income Tax Act, 1961 passed by the 1st Respondent for the assessment year 2022-23 as illegal and consequently direct the 1st Respondent to complete the assessment for the assessment year 2022-23 afresh after granting reasonable/sufficient opportunity of hearing.

For Petitioner	:	Mr.Rajav Rajeev Menon
For Respondents	:	Dr.B.Ramaswamy Senior Standing Counsel

ORDER

The challenge in this Writ Petition is to the order dated 28.03.2024 passed by the 1st respondent and to quash the same as illegal and consequently direct the 1st Respondent to complete the assessment for the assessment year 2022-23 afresh after granting reasonable/sufficient opportunity of hearing.

2. The learned counsel for the petitioner would submit that the 1st respondent issued the show cause notice on 14.02.2024 calling upon the petitioner to file its response on or before 20.02.2024, for which the petitioner submitted its reply on 20.02.2024. Subsequently, another show

cause notice was issued by the 1st respondent on 12.03.2024 calling upon the petitioner to file reply on or before 18.03.2024, for which the petitioner sought time to file reply. Thereafter, the 1st respondent had issued a letter 18.03.2024 stating the the request made by the petitioner cannot be entertained as the matter is getting time barred and has requested the petitioner to furnish its reply by 19.03.2024 before 2 P.M. The petitioner was not able to file its reply for the reason that the have not received confirmation letters from 176 creditors. Thereafter, the 1st respondent had issued a letter dated 26.03.2024 at 12:06:56 IST, and had requested the petitioner to furnish the details by 27.03.2024 before 4.00 P.M. Since the petitioner was not granted sufficient time, the petitioner could not furnish the details. Subsequently the 1st respondent passed the impugned order.

3. Further, he would submit that without granting sufficient time to the petitioner to file its reply, impugned order has been passed. He therefore prays to set aside the impugned order.

4. Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for

the respondent vehemently opposed the submissions made by the learned counsel for the petitioner stating that despite sufficient time being granted to the petitioner to file the response, they have not chosen to file the same. However, he would submit that two weeks time may be granted to the petitioner to file its reply along with confirmation letters from the creditors. Thereafter, appropriate orders will be passed by the respondent.

5. Heard both sides. Perused the records.

6. Admittedly, in the case on hand, the petitioner was not in a position to file reply due to the reason that they have not received confirmation from 176 creditors. It is alleged that the respondents have not granted sufficient time to the petitioner to furnish the details.

7. In such circumstances, in the interest of justice and also in order to provide one more opportunity to the petitioner, this Court is inclined to set aside the impugned order. Accordingly, this Court passes the following order:

(i) The impugned order dated 28.03.2024 is set aside and the matter is remanded to the 1st Respondent for fresh consideration.

(ii) The Petitioner is directed to make representation to the respondents to activate the Departmental portal, in order to enable them to file reply.

(iii) The Petitioner shall file their reply/objection along with the required documents, within a period of two weeks from the date of activation of the portal.

(iv) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 7 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. Accordingly, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

27.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

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Income Tax Department,
National e-assessment Centre,
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KRISHNAN RAMASAMY, J.

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