IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 17004 of 2025
AND
WMP NO. 19299 OF 2025,WMP NO. 19298 OF 2025

Chandran Vinoth,
No.20,Thomson Pet,
Kaveripattinam Post, Krishnagiri Taluka,
Krishnagiri – 635 113, Tamil Nadu.

Petitioner(s)

Vs

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

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus,calling for the records of the Respondent dated 04.02.2025 bearing DIN No.ITBA/AST/S/147 2024 – 25/1072892157 (1) for the Assessment year 2020 - 21 and consequential Notice of Demand dated 04.02.2025 bearing DIN No. ITBA /AST/S/156/2024

25 1072892239 (1) to quash the same with further direction to the respondent to provide and opportunity to submit objection as well as personal hearing to the petitioner Assessee to produce all the necessary details financial statements audit report etc to explain the entire issue threadbare.

For Petitioner(s): Mr. S. Gopinathan

For Respondent(s): Dr. B. Ramaswamy
Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 04.02.2025, relating to the Assessment Year 2020-21.

2.Dr.B.Ramaswamy, learned Senior Standing Counsel, takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner was not aware of the assessment proceedings initiated against him. The show cause notice dated 07.11.2024 and other notices were uploaded in the Income Tax Portal. Since the petitioner was ill, he could not follow up his accountant. The petitioner's accountant without the knowledge of the petitioner sought adjournment twice but he failed to inform the petitioner regarding assessment proceedings. Thus, the impugned assessment order has been passed in *ex parte*, without providing sufficient opportunity to the petitioner. Hence, the present writ petition has been filed seeking to direct the respondent to grant one more opportunity to the petitioner to file their reply and provide an opportunity of personal hearing to putforth their case.

5.Learned Senior Standing Counsel appearing for the respondent strongly objected the submissions made by the learned counsel for the petitioner and submitted that notice under Section 142(1) of the Income Tax Act was issued to the petitioner on 22.08.2024 and the show cause notice under section 144 of the Income Tax Act was issued on 07.11.2024. Since there is no response from the petitioner a final notice was issued to the petitioner on 25.01.2025 calling upon the petitioner to file their reply. Even then the petitioner never come forward to file their reply. Therefore, the respondent proceeded to pass the assessment order. Further, he would submit that since the impugned assessment order in *ex parte*, if the Court inclined to set aside the assessment order, the same may be considered subject to any terms.

6.Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondent and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondent, it is evident that the petitioner was issued with notices under Section 142(1) and 144 of the Income Tax Act and according to the petitioner's request time was also granted to file reply. Thereafter, the respondent has also issued final notice to the petitioner. Since there was no response from the petitioner, the respondent proceeded to pass orders. Therefore, this Court did not find any fault in the decision making process of the respondent. However, considering the plea of the petitioner and in the interest of justice, this Court is inclined to grant one more opportunity to the petitioner. Accordingly, this Court pass the following orders:-

(i) The order impugned herein is set aside and the matter is remanded back to the respondent for fresh consideration on condition that the petitioner deposits a sum of Rs.10,000/- to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of two weeks from the date of receipt of copy of this order.

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

(iii) 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.With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

03-07-2025

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

To

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

KRISHNAN RAMASAMY J.

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