IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16311 of 2024
and
W.M.P.Nos.17847 and 17852 of 2024

Trivitron Healthcare Private Limited,
Represented by its Director,
Athmanathan Ganesan ... Petitioner

Vs.

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

2.The Income Tax Officer,
Corporate Ward – 6(1),
121, Aayakar Bhawan,
M G Road, Nungambakkam,
Chennai – 600 034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st Respondent and quash the impugned order in ITBA/AST/S/143(3)/2023-24/1062661491(1) dated 15.03.2024 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 : M/s.T.Banusekar
For Respondents : Mrs.S.Premalatha
Senior Standing Counsel

ORDER

The Petitioner is before this Court against the impugned order dated 15.03.2024 for the Assessment Year 2022-2023. By the impugned order, the Petitioner's declared Income in the return filed was enhanced from Rs.62,70,75,597/- to Rs.74,63,75,597/-.

2. The facts on record reveals that earlier the Petitioner had filed a return of income for the Assessment Year 2022 – 2023 on 31.12.2022. The assessment was taken up for scrutiny with the issuance of a Notice under Section 143(2) followed by a Notice under Section 142(1) of the Income Tax Act, 1961 on 27.06.2023 and 09.08.2023 respectively. Thereafter, the Petitioner has responded to the same on 23.08.2023 which was followed by a Show Cause Notice dated 05.03.2024 fixing the last date for giving the response as 13.03.2024.

3. In this background, the Petitioner has requested for further time vide letter dated 12.03.2024 for a period of 10 days. The Respondents however proceeded to pass the impugned order as the last date for passing the Assessment Order would have expired on 31.03.2024.

4. The challenge to the impugned order is primarily on the ground that there has been a manifest violation of principles of natural justice.

5. On the other hand, the learned Senior Standing Counsel for the Respondents would submit that the order is a detailed order and has considered the reply of the Petitioner that was earlier filed on 23.08.2023.

6. That apart, it is submitted that the impugned order has also examined the improbability in respect of purchases made by the Petitioner from one M/s.Arman Enterprises, as the transaction was from Pune and that the Petitioner was located in Chennai. Therefore, it is submitted that the impugned order does not merit any interference.

7. It is further submitted that the Petitioner deliberately delayed in responding to the Notices issued earlier and therefore the Show Cause Notice was issued on the dates mentioned above and since the Department is bound to pass the assessment within the period stipulated under Section 153 of the Act. The impugned order was passed on 15.03.2024.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents and having perused the impugned Assessment order dated 15.03.2024 and Notices issued to the Petitioner and the reply of the Petitioner which preceded the impugned order and the request of the Petitioner dated 12.03.2024, I am of the view the impugned order has resulted in violation of principles of natural justice.

9. Although the officers are not to be blamed, as they are bound to complete the assessment within the time line prescribed under Section 153 of the Income Tax Act, 1961. However, the fact remains that the Petitioner has not given a proper reply to the Show Cause Notice dated 05.03.2024 and that

the impugned order has been passed on 15.03.2024 to avoid lapsing of the assessment under Section 153 of the Act.

10. Considering the same, the impugned assessment order dated 15.03.2024 is set aside and the case is remitted back to the Respondents to pass a fresh order on merits, although the Petitioner may have an alternate remedy before the Appellate Authority under Section 246A of the Income Tax Act, 1961.

11. The Petitioner shall file a reply to the Show Cause Notice dated 05.03.2024, within a period of 30 days from the date of receipt of a copy of this order.

12. The Respondents shall facilitate the receipt to the same in the portal by issuing suitable instructions to the Administrators.

13. The Respondents shall thereafter proceed to pass a final order after hearing the petitioner strictly in accordance with the Section 144B read with the notification issued thereunder.

14. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

28.10.2025

Neutral Citation : Yes / No

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C.SARAVANAN, J.
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