IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.16575 of 2025
& W.M.P.Nos.18739 & 18741 of 2025

Jayagopal Venkatesh,
C9, IDPL Quarters, 1st Street,
Nandambakkam, Chennai - 600 089,
Tamil Nadu. ... Petitioner

Vs.

1.Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
Delhi.

2.Income Tax Officer,
Non-Corporate Ward-8(1),
Annexe Building, 121, Nungambakkam
High Road, Chennai - 600 034, Tamil Nadu. ... Respondents

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 petitioner on the file of the respondents and quash the impugned order under Section 147 r.w.s.144 r.w.s144B of the Act passed by the First Respondent in PAN:AFMPV2076E, DIN: ITBA/AST/S/147/2024-

25/1073420243(1) dated 18.02.2025 for the AY 2020-21 and pursuantly, direct the first and second respondents to complete the fresh assessment for the AY 2020-21 after providing reasonable/sufficient opportunity of hearing by way of effective communication to the petitioner.

For Petitioner : Mr.J.Saravanan

For Respondents : Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the order dated 18.02.2025 passed by the first respondent.

2. Mrs.S.Premalatha, takes notice on behalf of the respondents in the present writ petition. By consent of the parties, this main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the petitioner is engaged in a business of sub-contract work through his three proprietary concerns and also earning income from letting out plant & machinery on hire. This being the case, the petitioner filed their

returns for the Assessment Year 2020-21 on 01.02.2022, declaring total income of Rs.11,28,751/-. Thereafter, the petitioner's case for the said assessment year was re-opened by the respondents on 28.03.2024 and the impugned order dated 18.02.2025 was also uploaded in the Income Tax e-fling portal, which was not viewed by the petitioner and the same came to his knowledge only when he logged into the e-filing portal for filing returns for Assessment Year 2025-26, in the Month of April 2025. Hence, challenging the said impugned order dated 18.02.2025, the petitioner has come forward with this writ petition.

4. Further, he would submit that without providing an opportunity to file a reply or affording personal hearing to represent their case, the first respondent passed the impugned order dated 18.02.2025, which is a clear violation of Principles of Natural Justice. Hence, he prayed this Court to provide one more opportunity to represent their case and he is also willing to file a reply along with any costs.

5. On the other hand, the learned Senior Standing Counsel appearing for the respondents would submit that the petitioner was provided with an opportunity of personal hearing, but he failed to appear

before the verification unit. Further, an e-mail was also sent to the petitioner, which was also not responded. Hence, he prayed this Court to pass appropriate order.

6. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel appearing for the respondents and also perused the materials available on record.

7. In the case on hand, the first respondent passed the impugned order dated 18.02.2025 and the same was uploaded in the GST Common Portal. According to the petitioner, he was not aware of the said order issued through the GST Portal and the original of the same was not furnished to them. On perusal of the impugned order, it is clear and evident that the respondents have provided sufficient opportunities to the petitioner to substantiate their case, however, the petitioner has not come forward to avail the same. No doubt, the petitioner can engage a consultant to follow up his GST issues, but it is the responsibility of the petitioner to contact the auditor periodically and monitor the same. Though the fault was on the part of the petitioner, this Court is inclined to

give one more opportnity to him by setting aside the impugned order dated 18.02.2025 with a costs, as agreed by the petitioner. Accordingly, this Court passes the following order:

i) The impugned order dated 18.02.2025 is set aside and the matter is remanded to the first respondent for fresh consideration, subject to the payment of Rs.25,000/- 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.

(ii) The petitioner is directed to make request to open the portal for filing reply, within a period of two weeks from the date of payment. On such request, the respondents are directed to keep the portal open, so as to enable the petitioner to file a reply

(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.

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

08.07.2025

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

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KRISHNAN RAMASAMY.J.,

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