IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.19905 of 2022
and
W.M.P. Nos.19203, 19206, 19207, 19208 and 19210 of 2022

Estra Enterprises Pvt. Limited,
6th Floor Tower C, Tek Meadows,
No.51, Rajiv Gandhi Salai,
Sholinganallur, Chennai-600 119.
Represented by its Director,
Mr.Suresh Kumar ... Petitioner

Vs.

1.Additional / Joint/ Deputy/ Assistant Commissioner
of Income Tax / Income Tax Officer,
National Faceless Assessment Centre,
Delhi.

2.Deputy Commissioner of Income-Tax,
Corporate Circle 1(1),
Room No.611, 6th Floor,
Wanaparthy Block, No.121,
M.G.Road, Chennai-600 034.

3.National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Government of India,
Delhi. ... 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 1st Respondent in assessment order bearing identification No.ITBA/AST/S/143(3)/2021-22/1037758603(1) dated 13.12.2021 for assessment year 2018-19 and consequent notice of demand bearing identification No.ITBA/AST/S/156/2021-22/1037758611(1) dated 13.12.2021 for assessment year 2018-19 and quash the same.

For Petitioner : Mr.M.V.Swaroop

For Respondents : Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

The present writ Petition is filed challenging the assessment order and consequential demand notice dated 13.12.2021 for the assessment year 2018-19.

2. It is submitted by both the learned counsel for petitioner and respondents in unison that the issue in the present writ petition stands covered by the judgment of this Court in W.P.No.17709 of 2021 dated 26.08.2021, for the assessment year 2021-22. Following the same, this Court has disposed of the writ petition in W.P.No.26178 of 2021, vide order dated 21.04.2025. The operative portion of the order reads as under:

> *"4. In view thereof, the impugned order of assessment is liable to be set aside. It may also be relevant to note that the Respondent authority has in response to the petitioner's letter dated 19.11.2021 stated that the order was received by the jurisdictional CIT office only on 18.10.2021 and therefore proceeded to reckon the limitation from 18.10.2021 which is completely contrary to the directions of this Court in W.P.No.17709 of 2021 dated 26.08.2021 viz., that assessment, if any, ought to be completed on or before 27.10.2021. The above order is thus made on a*

gross misconception and misreading of the directions of this Court and is thus set aside."

3. In view thereof, the impugned order of assessment dated 13.12.2021 for the assessment year 2018-19 and consequential demand notice dated 13.12.2021 are set aside.

4. Accordingly, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

21.04.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:
1.Additional / Joint/ Deputy/ Assistant Commissioner
of Income Tax / Income Tax Officer,
National Faceless Assessment Centre,Delhi.

2.Deputy Commissioner of Income-Tax,
Corporate Circle 1(1),Room No.611, 6th Floor,
Wanaparthy Block, No.121, M.G.Road, Chennai-600 034.

3.National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance, Government of India, Delhi.

MOHAMMED SHAFFIQ, J.

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W.P. No.19905 of 2022

21.04.2025