IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20741 of 2025
& W.M.P.Nos.23389 & 23390 of 2025

M/S.Kasturi
S/o.Suresh Kumar, No.36, Meenachi Nagar,
Hasthampathy, Salem-636 008.

... Petitioner

Vs.

The Income Tax officer
Assessment Unit, Income Tax Department.
New 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 on the file of the Respondent and to quash the impugned assessment order dated 16.12.2024 bearing DIN No. ITBA/AST/S/147/2024-25/1071239442(1) passed by the respondent for the assessment year 2020-21 as arbitrary and thus render justice.

For Petitioner : Mr.B.Syed Abdul Wakeel,
for Mr.J.Ashish

For Respondent : Dr.B.Ramaswamy, Sr.St.counsel

ORDER

This writ petition has been filed challenging the impugned order dated 16.12.2024 passed by the respondent.

2. The learned counsel appearing for the petitioner submit that in this case, initially, a show cause notice dated 26.11.2024 was issued by the respondent. Upon receipt of the said show cause notice, a reply was filed by the petitioner on 03.12.2024. However, due to the non-availability, the supporting documents were not filed along the said reply. Under these circumstances, the impugned order came to be passed by the respondent. Therefore, he prays this Court for one more opportunity to file their reply along with the supporting documents.

3. In reply, the learned Senior Standing counsel appearing for the respondent would submit that in this case, in spite of the provision of sufficient opportunities the petitioner has failed to file their reply along with the supporting documents. Therefore, the respondent has proceeded

to pass the impugned order. Hence, he prays for the dismissal of this petition.

4. Heard the learned counsel for the petitioner and the learned Senior Standing counsel appearing for the respondent and also perused the materials available on record.

5. In this case, the show cause notice was issued by the respondent on 26.11.2024. However, due to non-availability of documents, the petitioner was unable to file the relevant documents along with their reply dated 03.12.2024. Under these circumstances, the impugned order came to be passed by the respondent on 16.12.2024. Now, the petitioner requested this Court to provide an opportunity to file a detailed reply along with all the relevant documents.

6. Taking into consideration of the submissions made by the petitioner and in the interest of justice, this Court is of the view that it is just and necessary to provide an opportunity to the petitioner, for filing

their reply. Therefore, this Court is inclined to set aside the impugned order dated 25.02.2025 on terms. Accordingly, this Court passes the following order:-

(i) The impugned order dated 25.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.5,000/- (Rupees Five Thousand Only) 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 a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their additional reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iii) Thereafter, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and subsequently, pass a detailed speaking order on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

13.06.2025

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

To

The Income Tax officer
Assessment Unit, Income Tax Department.
New Delhi.

<u>KRISHNAN RAMASAMY.J.,</u>

nsa

<u>W.P.No.20741 of 2025</u>
<u>and W.M.P.Nos.23389 & 23390 of 2025</u>

13.06.2025