IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 19792 of 2025
and
WMP No.22235 & 22236 of 2025

1. Revathy Hardwares
No. 3/125, Velachery Main Road,
Medavakkam, Chennai.
(Rep by Proprietor Vetrivel Rajasingh)

Petitioner(s)

Vs

Income Tax Officer
Non Corp . WD 22 (4) Tambaram,
1st and 2nd floor, 7 Ramakrishna Street,
West Tambaram, Chennai- 600 045.

Respondent(s)

PRAYER

This writ petition has been filed under Article 226 of thel Constitution of India to issue a writ of certiorari calling for the records of the respondent in the impugned Order vide Ref. No. ITBA/AST/S/143(3)/2024-25/1075052676(1) dated 26.03.2025 and quash the same.

For Petitioner(s): Mr.K.Senguttuvan

For Respondent(s): Mr.B.Ramanakumar,
Senior Standing Counsel

ORDER

The present writ petition has been filed challenging the impugned order dated 26.03.2025.

2. The grievance of the petitioner is that the show cause notice was issued on 18.03.2025 with a direction to file a reply on or before 21.03.2025. However, no reply was received, and the impugned order was passed on 26.03.2025.

3. According to the learned counsel for the petitioner, sufficient time was not provided and therefore, the petitioner was not in a position to file the reply. Initially, on 07.01.2025, when a reminder letter was issued by following the notice under Section 142(1), the petitioner responded immediately. There is no dispute on that aspect. The only grievance of the petitioner is that sufficient time was not provided by the respondent, as per the Act.

4. The learned counsel for the respondent submitted that no request was made by the petitioner even after the receipt of the final show cause notice on 18.03.2025. If the petitioner had required any time to file a reply, the petitioner should have appeared before the respondent/authority concerned and requested time for filing the reply. However, without making any such request, the petitioner cannot now plead that no sufficient opportunity was granted by the respondent. The learned counsel further submitted that the writ petition is liable to be dismissed and the parties relegated to the appellate authority, as an appeal remedy is available.

5. Considering the materials placed on record and upon perusal of the impugned order, particularly page 2, it is evident that notices were issued on various dates. But the petitioner failed to file any response to the notices. Even with respect to the intimation under Section 144-B, notice under Section 143(2), and notice under Section 142(1), the petitioner failed to file any reply. Subsequently, notice was issued by RPAD under Section 142(1) and the same was acknowledged by the petitioner. Thereafer, the petitioner had responded

partially.

6. Finally, the show cause notice dated 18.03.2025 was issued directing the petitioner to file a reply. However, the petitioner neither filed any reply nor sought time for the same.

7. On perusal of the various notices issued by the petitioner and the responses from the respondent, it is evident that the petitioner has, all along, avoided filing a reply. Therefore, taking into consideration the above aspects, and particularly the final show cause notice, this court finds that the petitioner had not at any point requested any further adjudication for the purpose of filing reply.

8. In the said circumstances, this Court is not inclined to give any further relief, since an alternate remedy is available to the petitioner. The petitioner may very well appear before the appellate authority and file an appeal and hence, this writ petition is liable to be dismissed. Accordingly, this writ petition is dismissing by granting liberty to the petitioner to file an appeal before the

Appellate Authority within a period of 30 days from the date of receipt of a copy of this order . In the event the petitioner appears, he shall be afforded an opportunity of personal hearing. If the petitioner appears and seeks time, he may be granted time, and the personal hearing may be scheduled on a date to be informed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

04-06-2025

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

Income Tax Officer
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KRISHNAN RAMASAMY J.

mrp

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