IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 21036 of 2025
AND
WP NO. 21044 OF 2025,WMP NO. 23782 OF 2025,WMP NO. 23785 OF 2025,WMP NO. 23791 OF 2025,WMP NO. 23781 OF 2025,WMP NO. 23779 OF 2025,WMP NO. 23776 OF 2025,WMP NO. 23774 OF 2025,WP NO. 21041 OF 2025,WMP NO. 23778 OF 2025,WP NO. 21048 OF 2025,WMP NO. 23790 OF 2025,WP NO. 21038 OF 2025,WMP NO. 23787 OF 2025

W.P.Nos.21036, 21038, 21408, 21044 of 2025

Ms.Masila,
No.91, Radha Avenue,
Valasaravakkam Chennai 600 087.
Presently at
No.3/188,
Mangalalakshmi Nagar,
1st Main Road, Madhanandhapuramm,
Chennai – 600 125.

Petitioner(s)

Vs

1.The Commissioner Of Income Tax (Appeals),
Income Tax Department,
National Faceless Appeal Centre(NFAC),

New Delhi.

2.The Income Tax Officer,
Income Tax Department,
National Faceless Assessment Centre, New Delhi

Respondent(s)

WP No. 21041 of 2025

Ms.Masila,
No 91, Radha Avenue, Valasaravakkam
Chennai 600 087.
Presently at
3 of 188, Mangalalakshmi Nagar,
1st Main Road, Madhanandhapuram
Chennai - 600125.

Petitioner(s)

Vs

1.The Commissioner Of Income Tax (Appeals),
Income Tax Department,
National Faceless Appeal Centre(NFAC),
New Delhi.

2.The Income Tax Officer,
O/o The Deputy Commissioner of Income Tax,
Non Corp. Circle 8 (1),CHE
Jayakar Bhawan Annexe Building,
No. 121, Mahatma Gandhi Road,
Nungambakkam, Chennai.

Respondent(s)

PRAYER in WP No. 21036 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records pertaining to the impugned order dated 19.03.2025 bearing DIN and order NO. ITBA/NFAC/S/250/2024-25/1074697995(1) passed by the 1st respondent issued and quash the same.

PRAYER in WP No. 21038 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records pertaining to the impugned order dated 19.03.2025 bearing DIN and order NO. ITBA/NFAC/S/250/2024-25/1074697237(1) passed by the 1st Respondent issued and quash the same.

PRAYER in WP No. 21041 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records pertaining to the impugned order dated 19.03.2025 bearing DIN and order NO. ITBA/NFAC/S/250/2024-25/1074706202(1) passed by the 1st Respondent issued and quash the same.

PRAYER in WP No. 21044 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records pertaining to the impugned order dated 19.03.2025 bearing DIN and order NO. ITBA/NFAC/S/250/2024-25/1074696663(1) passed by the 1st respondent issued and quash the same.

PRAYER in WP No. 21048 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records pertaining to the impugned order dated 19.03.2025 bearing DIN and order NO. ITBA/NFAC/S/250/2024-25/1074706979(1) passed by the 1st respondent issued and quash the same.

In all W.Ps

For Petitioner(s): Mr.Hari Radhakrishnan

For Respondent(s): Ms.S.Premalatha
Senior Standing Counsel

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned impugned orders dated 19.03.2025, passed by the 1st respondent.

2.Ms.S.Premalatha, learned Senior Standing Counsel takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the mandatory requirement of personal hearing opportunity in terms of provision under Section 250(1) of the Income Tax Act, 1961, has not been provided for the petitioner before disposing the appeal. Hence, he would submit that the impugned orders passed by the 1st respondent are violation of principles of natural justice and also violation of provision under Section 250(1) of the Income Tax Act, 1961 and therefore, the present writ petition has been filed.

5.Ms.S.Premalatha, learned Senior Standing Counsel appearing for the respondents by referring paragraph No.5 of the impugned orders dated 19.03.2025 would submit that in the present case, the 1st respondent issued notices to the petitioner on 19.10.2023, 27.10.2023, 29.11.2023, 12.12.2024, 13.01.2025 and 24.02.2025 by providing opportunity to the petitioner. Therefore, she would submit that ample opportunities were provided to the petitioner before disposing the appeal.

6.In reply, learned counsel for the petitioner would submit that those notices referred by the learned Senior Standing counsel was provided for filing written submissions and not for personal hearing.

7.Heard the learned counsel for the petitioner as well as the Senior Standing Counsel appearing for the respondents and perused the materials available on records.

8.Considering the submissions made by the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondents, it is evident that those notices mentioned in paragraph No.5 of the impugned orders dated 19.03.2025 were issued for the filing of written statement and not personal hearing notice as mandated under Section 250(1) of the Income Tax Act, 1961.

9.For better appreciation Section 250(1) of the Income Tax Act, 1961 is extracted hereunder:-

"The [*** Commissioner (Appeals)] shall fix a day and place for the hearing of the appeal, and shall give notice of the same to the appellant and to the [Assessing Officer] against whose order the appeal is preferred."

10.A perusal of the above provision shows that the notice has to be issued to the appellant by fixing the date and place of the hearing.

11.In the present case, no notice was issued communicating the personal hearing opportunity and without providing personal hearing opportunity, the impugned orders in appeal came to be passed, which is clear violation of principles of natural justices. Hence, this Court is inclined to set-aside the impugned orders dated 19.03.2025 with by issuing the following directions:-

The orders impugned herein are set aside and the matters are remanded back to the 1st respondent for fresh consideration.

(ii) The 1st respondent is directed to 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.

12.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

16-06-2025

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

To

1.The Commissioner Of Income Tax (Appeals),
Income Tax Department,
National Faceless Appeal Centre(NFAC),
New Delhi.

2.The Income Tax Officer,
Income Tax Department,
National Faceless Assessment Centre,
New Delhi.

3.The Income Tax Officer
Oo The Deputy Commissioner of
Income Tax Non Corp Circle 8 1 CHE
Jayakar Bhawan Annexe Building No
121 Mahatma Gandhi Road
Nungambakkam Chennai

KRISHNAN RAMASAMY J.

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W.P.Nos.21036, 21038,
21041, 21044 & 21048 of 2025

16-06-2025