IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.20734 of 2025
and
W.M.P.Nos.23375 & 23376 of 2025

Dahnay Logistics Private Limited
Represented by T.M.Muralibabu – Director,
30, 31, 32/19 (11 and 25/19), 9th Floor, B Wing,
Ethiraj Salai, Egmore, Egmore S.O
Egmore, Chennai – 600 008,
Tamil Nadu, India. ...Petitioner

-Vs-

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

2.The Income Tax Officer,
Corporate Ward 1 (1) Chennai,
Room No.165, Wanaparthy Block – VI Floor,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a direction in the nature of Writ of Certiorari, calling for the records on the file of the respondents in Pan No:AACCD5731A and quash the impugned order in

ITBA/AST/S/143(3)/2024-25/1074822788(1) under Section 143(3) r.w.s 144B of the Income Tax Act, 1961, dated 21.03.2025 for the Assessment Year 2022-23 passed by the 1st respondent as illegal and not in accordance with law and pass such further orders.

For Petitioner	:	Mr.R.Sivaraman
For Respondent	:	Mr.B.Ramana Kumar, Senior Standing Counsel and Mr.Avinash Krishnan Ravi, Junior Standing Counsel

O R D E R

The Petitioner has challenged the assessment order in ITBA/AST/S/143(3)/2024-25/1074822788(1) dated 21.03.2025 passed under Section 143(3) r/w Section 144B of the Income Tax Act, 1961, for the Assessment Year 2022-2023.

2. The impugned order was preceded by a Show Cause Notice dated 13.02.2025 asking the Petitioner to appear for a personal hearing on 19.02.2025 at 1.30 p.m. The Petitioner had however sent a reply on 19.02.2025 requesting for a video conferencing. Further, the Petitioner has also filed a reply dated 22.02.2025. Thereafter, the impugned assessment order came to be passed on 21.03.2025 without hearing the Petitioner.

3. Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents and perused the materials available on record.

4. Considering the above, it is evident that there is a gross violation of Principles of Natural Justice. Therefore, the impugned order dated 21.03.2025 and the consequential demand notice are liable to be quashed and is accordingly quashed. The case is remitted back to the Respondents to pass a fresh order on merits as expeditiously as possible, preferably within a period of nine months from the date of receipt of a copy of this order.

5. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner and the Petitioner shall be heard.

6. With the above direction, the Writ Petition stands disposed of. No costs. Consequently connected miscellaneous petitions are closed.

17.11.2025

cda
Index : Yes/No
Speaking/Non Speaking order

C.SARAVANAN , J.

cda

To

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