IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 18.06.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.19150 of 2024
and
W.M.P.No.20993, 20994 & 20995 of 2025

Chidambaram Nallasamy ...Petitioner

Vs.

1. The Income Tax Officer,
   Ward-1 (1) Erode
   Income Tax Department,
   Nallapa Street, Periyar Nagar,
   Erode, T.N. 638 001.

2. The Principal Commissioner of Income Tax,
   Coimbatore, Income Tax Department
   No.63, Race Course Road,
   Coimbatore – 641 018.

3. The Chief Commissioner of Income Tax
   Coimbatore, Income Tax Department
   No.63, Race Course Road,
   Coimbatore – 641 018.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the writ petitioner on the file of the first respondent to quash the impugned order under Section 148 A(d) of the Income Tax Act, 1961 dated 15.03.2024 in DIN & Notice No.ITBA/AST/F/148A/2023-24/1062665797(1) and consequential notice issued under Section 148 of the Income Tax Act, 1961 dated 15.03.2024 in ITBA/AST/S/148-1/2023-24/1062669552(1) for the AY 2017-18.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Dr.B.Ramaswamy,
Senior Standing Counsel

Order

The challenge in this Writ Petition is to the order passed by the first respondent under Section 148 A(d) of the Income Tax Act, 1961 (hereinafter, referred to as 'the Act') dated 15.03.2024 and the consequential notice issued under Section 148 of the Act dated 15.03.2024 for the AY 2017-18 and to quash the same.

2. Mr.A.S.Sriraman learned counsel appearing for the petitioner would submit a notice under Section 148 A (b) of the Act was issued to the petitioner on 30.01.2024, requiring him to file objections/reply on or before

11.02.2024; that the petitioner, on receipt of such notice, filed their detailed objections/reply dated 10.02.2024, through ITBA Portal, however, the first respondent proceeded to pass the impugned order on the wrong footing stating as if, there was no response from the petitioner. Therefore, the learned counsel prays for setting aside the impugned orders, inasmuch as, the same have been passed by completely brushing aside the details reply filed by the petitioners, which is highly arbitrary, illegal and unsustainable in law.

3. Dr.B.Ramaswamy, learned Senior Standing Counsel for the respondents would submit that since the reply was filed by the petitioner by way of uploading the same through the ITBA Portal, might be, due to some technical glitch, the respondent-Department could not have accessed the same, however, since it is stated by the learned counsel for the petitioner that the reply filed by the petitioner was acknowledged by the respondent-Department and a proof in that regard is also produced before this Court, it is stated that, if this Court remands the matter back to the respondent-Authority with a direction, directing the petitioner to once-again upload the reply, the respondent would deal afresh with the matter by taking into consideration of such reply filed by the petitioner and thus, seeks for appropriate direction in that regard.

4. Heard the learned counsel appearing for the petitioner and the learned Senior Standing Counsel for the respondent-Department and perused the materials placed on record.

5. The petitioner is an assessee on the files of the respondent-Income Tax Department. According to the respondent-Department, the Return of Income filed by the petitioner/assessee for the AY 2017-18 was not valid and hence, notice under Section 148 A (b) of the Act to the petitioner/assessee on 30.01.2024, requiring the petitioner to file objections/reply within 12 days, i.e. on or before 11.02.2024. The petitioner, on receipt of such notice, filed their detailed objections/reply dated 10.02.2024 by uploading the same through the ITBA Portal. Despite the fact that the petitioner has filed their reply, the first respondent proceeded to pass the impugned orders on the wrong footing stating as if, there was no response/reply from the petitioner. However, the learned Senior Counsel for the respondent-Department justified the impugned orders passed by the first respondent by stating that due to some technical glitch, the reply, which was stated to have been uploaded by the petitioner through the ITBA portal could not been accessed by the respondent, which culminated in the impugned order. However, considering the fact the reply filed by the petitioner was, infact, acknowledged by the respondent-Department and a proof in that regard is also produced before this Court, and taking into consideration of the submission made by the learned Senior Standing Counsel that the matter would be dealt with by the first respondent afresh, if a direction is issued in that regard coupled with a further direction, directing the petitioner to onceagain upload the said reply, to which course, learned counsel for the petitioner is also agreable, this Court deems it fit to set aside the impugned order.

5.1 Accordingly, this Court is inclined to pass/issue the following orders/directions:-

i) The impugned order passed by the first respondent under Section 148 A(d) of the Act dated 15.03.2024 and the consequential notice issued under Section 148 of the Act dated 15.03.2024 for the AY 2017-18 are set aside.

ii) The matter is remanded to the first respondent for fresh consideration.

iii) The petitioner is directed to upload the reply/objection filed by their earlier dated 10.02.2024 once again through the ITBA Portal within a period of two weeks from the date on which, the Portal is made available, for which sake, the first respondent is directed to keep open the Portal and a issue an intimation in that regard.

iv) As and when, such reply is uploaded by the petitioner via. Portal, the first respondent is directed to afford an opportunity of personal hearing to the petitioner and thereafter, shall hear the petitioner in full and decide the matter in accordance with law.

7. In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed

18.06.2025

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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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