IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21124 of 2025
and W.M.P.Nos.23864 & 23865 of 2025

Karthick Raja ... Petitioner

Vs.

1.The National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Government of India,
New Delhi - 2.

2.The Income Tax Officer,
Non Corp Ward 5(1) CHE/
Chennai. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the first respondent in PAN:BWQPK5727D in DIN:ITBA/AST/S/147/2024-25/1073792107(1) dated 27.02.2025 and quash the same.

For Petitioner : Mr.Chandrasekaran

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

ORDER

This writ petition has been filed challenging the impugned rejection order dated 27.02.2025 passed by the 1st respondent.

2. The learned counsel for the petitioner would submit that in this case, the first respondent issued a notice to the petitioner on 10.08.2024, under Section 142(1) of the Act, for which the petitioner filed his reply along with audit report, profit and loss account and balance sheet. Thereafter, another notice dated 30.10.2024 was issued and for the same, a reply was filed by the petitioner on 16.10.2024 along with copy of return acknowledgement, copy of computation of income, copy of 26AS statement and copy of Form 16. This being the case, the first respondent issued another notice dated 22.10.2024, seeking some other documents from the petitioner. Later, the petitioner was issued with a show cause notice dated 11.02.2025, for which also the petitioner has filed his reply dated 17.02.2025. Without considering the same, the first respondent has passed the impugned order 27.02.2025, stating that the petitioner has not filed the sales and purchase accounts.

3. Learned counsel for the petitioner would further submit that the despite filing the documents sought for in the show cause notice, the first respondent passed the impugned order, which is a violation of principles of natural justice. Hence, he prayed this Court to set aside the impugned order dated 27.02.2025 and remit the matter to the first respondent to put forth his contentions before the adjudicating authority.

4. On the other hand, the learned senior standing counsel appearing for the respondents strongly opposed the contentions of the learned counsel for the petitioner and submitted that the petitioner has not furnished the documents sought for by the respondents. Hence, he prayed for dismissal of this writ petition.

5. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents and also perused the materials available on record.

6. On perusal of the show cause notice dated 11.02.2025, it is clear that the respondents have directed the petitioner to file a reply along with relevant documents indicated under Section 142(1) of the Act. Accordingly, the petitioner has filed a reply dated 17.02.2025 along with the relevant documents, which is evident from the perusal of the said reply and the same was also acknowledged by the respondents. However, in the impugned order dated 27.02.2025, the first respondent recorded that the petitioner has not at all filed any reply, which is against the acknowledgment given by the them at the time of filing the document by the petitioner. Thus, the impugned order passed by the first respondent is a clear violation of principles of natural justice.

7. In view of the above, this Court is inclined to set aside the impugned order dated 27.02.2025. Accordingly, this Court passes the following order:

(i) The impugned order dated 27.02.2025 is set aside and the matter is remanded to the first respondent for fresh consideration.

(ii) The petitioner is directed to make request to open the portal for filing an additional set of documents. On such request, the respondents are directed to keep the portal open, so as to enable the petitioner to file an additional documents.

(iii) On filing of such reply/objection by the petitioner, the respondents shall consider the same and 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.

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

19.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

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To

1.The National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
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New Delhi - 2.

2.The Income Tax Officer,
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