



W.P.No.20740 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 13.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20740 of 2025
& W.M.P.Nos.23387 & 23388 of 2025

Nicola Donno
The Crest, Phoenix Market city, 13/14, Nehru
Nagar, Flat no. 901, 9th Floor, Tower B,
Velachery Chennai 600042

... Petitioner

Vs.

The Assessing Officer
National Faceless Assessment Centre
Assessment unit Income Tax Department,
Ministry of Finance, Delhi

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Respondent and quash the impugned assessment order dated 25.02.2025 passed u/s.143(3) r.w.s 144B of the Act for AY 2023-24 in PAN CLMPN5285R in DIN ITBA/AST/S/143(3)/2024-25/1073701295(1)

For Petitioner : Mr.SP.Chidambaram
for Ms.Sonali Subash Kothari

For Respondent : Dr.B.Ramaswamy, Sr.St.counsel



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ORDER

This writ petition has been filed challenging the impugned assessment order dated 25.02.2025 passed by the respondent.

2. The learned counsel appearing for the petitioner would submit that in this case, the opportunity of personal hearing was provided by the respondent through video conference on 29.01.2025. However, the petitioner was unable to participate in the personal hearing due to some technical glitches. Under the circumstances, the impugned order came to be passed by the respondent on 25.02.2025, without providing any further opportunity of personal hearing. Therefore, he requested this Court to provide one more opportunity to appear before the respondent and present his case. Hence, this writ petition has been filed.

3. In reply, the learned Senior Standing counsel appearing for the respondent has confirmed the submissions made by the petitioner and hence, he request to this Court to pass appropriate orders.



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4. Heard the learned counsel for the petitioner and the learned Senior Standing counsel appearing for the respondent and also perused the materials available on record.

5. In the case on hand, admittedly, an opportunity of personal hearing was provided by the respondent through video conferencing on 29.01.2025. However, due to technical glitches, the petitioner was unable to appear and present their case before the respondent on the said date. The said aspect was also confirmed by the learned Senior Standing counsel appearing for the respondents. In such view of the matter, this Court is of the view that it is just and necessary to provide one more opportunity to the petitioner to present their case before the respondent.

6. Therefore, considering the above submissions and in the interest of justice, this Court is inclined to set aside the impugned order dated 25.02.2025. Accordingly, this Court passes the following order:-



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(i) The impugned order dated 25.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their additional reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iii) Thereafter, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and subsequently, pass a detailed speaking order on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

13.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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The Assessing Officer
National Faceless Assessment Centre
Assessment unit Income Tax Department,
Ministry of Finance, Delhi



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KRISHNAN RAMASAMY.J.,

nsa

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