IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22518 of 2025
& W.M.P.Nos.25340 & 25345 of 2025

Mohamed Hussain
(PAN. AAZPH5147G) S/o.Nalla Mohamed,
No.4, Singara Garden, 6th lane,
Old washermanpet, Chennai - 600021

... Petitioner

Vs.

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

2. Assistant Commissioner of Income Tax
Non- corporate circle 4, BSNL building, Greams road,
Chennai - 600006

... 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 Respondent in PAN.AAXPH5147G in DIN. ITBA/AST/143(3)/2024-25/1074564150(1) dated 17.03.2025, and quash the same as illegal, arbitrary and against the principles of natural justice

For Petitioner : Mr.A.Chandra Sekaran

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

ORDER

This writ petition has been filed challenging the impugned order dated 17.03.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, a search was conducted by the respondents at the premises of M/s.J.M.Jain LLP, New Delhi on 22.05.2022 and based on the said search, two proceedings were initiated for the assessment years 2022-23 & 2023-24. As far as the proceedings pertaining to the assessment year 2022-23 is concerned, the same was already set aside by this Court vide order dated 28.10.2024 passed in W.P.No.9730 of 2024. Now, the proceedings pertaining to the assessment year 2023-24 has been challenged by way of present petition. Hence, he would submit that the above said order will hold good for the present petition and thus, requests this Court to pass a similar order in this case.

3. In reply, the learned Senior Standing counsel for the

respondent has also confirmed the above submissions and would fairly accede to the request made by the petitioner.

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 this case, based on the search conducted by the respondents at the premises of M/s.J.M.Jain LLP, New Delhi on 22.05.2022, two proceedings were initiated one for the assessment year 2022-23 and other for the assessment year 2023-24. Out of the same, the proceedings pertaining to assessment year 2022-23 was already set aside by this Court vide order dated 28.10.2024 passed in W.P.No.9730 of 2024. Hence, it was submitted by the petitioner the said order dated 28.10.2024 will hold good for the present case also. The said aspect was confirmed by the learned Senior Standing counsel.

6. Therefore, considering the submissions made by the learned counsel on both sides and in view of the order dated 28.10.2024 passed in

the connected matter, i.e., W.P.No.9730 of 2024, this Court is inclined to set aside the impugned order dated 17.03.2025 passed by the respondent. Accordingly, this Court passes the following order:

(i) The impugned order dated 17.03.2025 is set aside and the matter is remanded to the first respondent for fresh consideration.

(ii) The first respondent is directed to provide all the documents relied upon against the petitioner, which were seized at the premise of M/s.J.M.Jain LLP, New Delhi, and the statement recorded against the petitioner from the employees of M/s.J.M.Jain LLP, New Delhi, within a period of twelve (12) weeks from the date of receipt of a copy of this order.

(iii) Upon receipt of such documents by the respondents, the petitioner is directed to file the reply within a period of four weeks thereafter.

(iv) On filing of such reply/objection by the petitioner, the first respondent shall consider the same and issue a 14 days clear notice by fixing the date for 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.

6. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected Miscellaneous Petitions are also closed.

24.06.2025

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

To

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

2. Assistant Commissioner of Income Tax
Non- corporate circle 4, BSNL building, Greams road,
Chennai - 600006

KRISHNAN RAMASAMY.J.,

nsa

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