IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 22744 of 2025
AND
WMP NO. 25572 OF 2025,WMP NO. 25573 OF 2025

Ahamed Kaleelur Rahman,
Sole Proprietor Of Kas Enterprises,
184, Durga Road, Pallavaram,
Chennai-600 043, Tamilnadu.

Petitioner(s)

Vs

1. Assessment Unit
Income Tax Department, Faceless
Assessment Scheme, New Delhi.

2.Income Tax Officer,
Non Corp.Wd 22(1) Tbm,
No.7, Ramakrishna Street,
West Tambaram, Chennai-600 045.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the respondent in the impugned order vide Ref.No. ITBA/AST/S/147/2024-25/1072165954 (1) dated 13-01-2025, and quash the same.

For Petitioner(s):	MR.Senguttuvan K
For Respondent(s):	Mr.B.Ramanakumar, Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 13.01.2025, passed by the 1st respondent.

2.Mr.B.Ramanakumar, learned Senior Standing Counsel, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that the Intimation Letter dated 05.11.2024 was issued by the 1strespondent regarding the communication for non-compliance of notice dated 24.06.2024 issued under Section 142(1) of the Income Tax Act, 1961 (hereinafter referred as "the IT Act"). The petitioner submitted his response on 11.11.2024, along with the relevant purchase invoices, GSTR-2A, ITR and computation, 26AS and Ledger copy. However, without taking into consideration of the response filed by the petitioner, the 1st respondent issued show cause notice dated 24.12.2024 and subsequently, passed the impugned order on 13.01.2025, with non-application of mind. Hence, the present writ petition has been filed.

4.Mr.B.Ramana Kumar, learned Senior Standing Counsel appearing for the respondents would submit that though 30 days time was granted, the petitioner failed to file their reply to the notice dated 26.04.2023 issued under Section 148 of the IT Act Thereafter, the notice was issued under Section 143(2) r/w Section 147 of the IT Act on 20.06.2024, for which no reply was filed by the petitioner. Again on 22.06.2024, the notice under Section 142(1) of the IT Act was issued to the petitioner and there was no response for the same as well. Therefore, the final notice was also issued to the petitioner through speed post and the the intimation letters were issued on 09.10.2024 and 05.11.2024, regarding the non-compliance of notice under Section 142(1) dated 24.06.2024. Only after that, on 11.11.2024, the petitioner asked for adjournment and filed some documents. Based on those documents submitted by the petitioner, the 1st respondent issued the show cause notice. However, the petitioner again failed to file reply to the said show cause notice and hence, the impugned assessment order came to be passed on 13.01.2025.

5.Learned Senior Standing Counsel would further submit that though ample opportunities were provided to the petitioner, the petitioner never turned up to give suitable reply. Under such circumstance, the 1st respondent passed the impugned order and thus, there is no fault on the part of the respondent and hence, he prayed for dismissal of the writ petition. Further, he would also submit that since four months time has been lapsed, the petitioner has lost the appeal remedy.

6.Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondents and perused the materials available on records.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondents, this Court is of the view that the entire debate of the learned Senior Standing Counsel is with regard to the non-submission of suitable reply to the notices issued by the 1st respondent. However, according to the petitioner, they have submitted all the necessary documents to the 1st respondent and substantial records were available with the respondents and without taking into consideration of the earlier reply filed by the petitioner along with documents, the impugned order has been passed. If that is the case, it is for the petitioner to file suitable reply in that aspect to the show cause notice dated 24.12.2024 and oppose the case. Since the petitioner had furnished some documents at one point of time before the respondents, he cannot remain quite without responding for the subsequent show cause notices. Further, the petitioner has not come forward to give any reason for non-filing of the reply to the show cause notice. Hence, this Court does not find any fault in the decision making process of the 1st respondent.

8.In the result, this Writ petition stands dismissed. However, it is open to the petitioner to approach the Appellate Authority with the condone delay petitioner. In such case, it is upto the Appellate Authority to entertain the condone delay petition on merits and in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

25-06-2025

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

To

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Income Tax Department,
Faceless Assessment Scheme,
New Delhi

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KRISHNAN RAMASAMY J.

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