IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.06.2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

W.P No. 23434 of 2025 and
WMP.Nos.26291, 26292, 26295, 26296 and 26298 of 2025

M/s.Chennai Metro Rail Limited
Represented by its Chief General Manager Metros Anna Salai,
Nandanam, Chennai 600 035
PAN AADCC2233K ... Petitioner

..Vs..

1. The Assessment Unit
Income Tax Department,
National e-assessment Centre,
Delhi, E-Ramp Jawaharlal Nehru Stadium.
Delhi 110003.
2. The Deputy Commissioner of Income Tax
Corporate Circle-1(1)
Income Tax Department
121, Nungambakkam High Road,
Chennai- 600 034.

3. The Principal Commissioner of Income Tax,
Chennai-1
Income Tax Department
121, Nungambakkam High Road
Chennai- 600034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned order u/s 143(3) read with section 144B of the Income Tax Act, 1961 dated 25.03.2025 in DIN ITBA/AST/S/143(3)/2024-25/1074979335(1) for the Assessment Year 2023-24.

For Petitioner: Mr.A.S.Sriraman

For Respondents: Mr.Avinash Krishnan Ravi
Junior tanding Counsel for
Mr.B.Ramana Kumar
Senior Standing Counsel

ORDER

The challenge in this Writ Petition is to the order passed by the 1st respondent dated 25.03.2025 and to quash the same.

2. The learned counsel for the petitioner would submit that the 1st respondent issued show cause notice to the petitioner on 17.02.2025, for which

the reply was filed by the petitioner on 17.03.2025. Thereafter the `1st respondent vide communication dated 17.03.2025 digitally signed on 18.03.2025 at 06.19.01 IST had informed that the personal hearing was fixed on 18.03.2025 at 5.00 P.M. The petitioner could not attend the hearing on account of short notice provided by the respondent. Thereafter, the 1st respondent vide communication dated 18.03.2025 digitally signed at 23:19:18 IST, had fixed the personal hearing on 19.03.2025 at 4.00 P.M. and this was also a short notice and the said communication was digitally signed at 11.19 P.M. Due to the short notice the petitioner could not attend the personal hearing. Subsequently, the impugned order came to be passed without hearing the petitioner. Therefore, the same suffers from principles of natural justice. He therefore prays to set aside the same.

3. Per contra, Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for the respondents would submit that the respondents has to pass the order in the time bound manner. In order to end up the litigation, having left with no other option, the respondents have to send short notice to the petitioner. Thereafter, the order came to be passed.

4. Heard both sides. Perused the records.

5. In the case on hand it appears that not even a day before the hearing date was provided to the petitioner. Therefore, this Court is of the view that atleast 7 clear days notice ought to be provided before personal hearing. But the respondents herein, only in order to fulfill the formalities has issued the short notice, which had not served any purpose of personal hearing.

6. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

7. In the present case, since the impugned order has been passed without hearing the petitioner, in the interest of justice and in order to provide one more opportunity to the petitioner to substantiate his case, this Court is inclined to set aside the impugned order. Accordingly,this Court passes the following order:

(i) The impugned order dated 25.03.2025 is set aside and the matter is remanded to the 1st Respondent for fresh consideration.

(ii) The 1st respondent shall 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. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.06.2025

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To

1. The Assessment Unit
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KRISHNAN RAMASAMY, J.

arr

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