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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.01.2025

CORAM:

THE HONOURABLE MR. JUSTICE C. SARAVANAN

W.P.No. 24870 of 2022

and

W.M.P.Nos. 23811 & 23812 of 2022

M/s.Multivista Global Private Limited
Represented by its Authorised Signatory
Mr.Deepak Subramaniam
Sudha Centre, 1st Floor, New No. 31, Old No. 19
Dr.Radhakrishnan Salai, Mylapore
Chennai – 600 004. … Petitioner

Versus

1. The Assistant Commissioner of Income Tax,
Corporate Circle 4(1),
Chennai.

2. The Additional / Joint / Deputy /
Assistant Commissioner of Income Tax,
Income Tax Officer,
National E-Assessment Centre,
Delhi. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to Writ of Certiorari, calling for the records of the respondents contained in impugned letter issued by the 1st respondent vide DIN and Letter No.ITBA/COM/F/17/2022-2023/1044642927(1) dated 12.08.2022

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and the impugned assessment order issued vide DIN No.ITBA/AST/S/143(3)/2021-2022/1032263398(1), dated 07.04.2021 for the assessment year 2018-2019 passed by the 2nd respondent under Section 143(3) read with Sections 143(3A) & 143(3B) of the Income Tax Act, 1961, and quash the same as arbitrary, unjust and illegal.

For Petitioner	:	No Appearance
For Respondents	:	Mr.S.Rajasekar, Senior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the Impugned Communication Letter dated 12.08.2022 of the 1st respondent wherein the petitioner has been reminded by the arrears of income tax of various assessments from the Assessment Year 2010-2011 to the Assessment Year 2020-2021. The petitioner has also challenged the Impugned Assessment Order dated 07.04.2021 for the Assessment Year 2018-2019 passed by the 2nd respondent under Section 143(3) read with Section 143(3A) and Section 143(3B) of the Income Tax Act, 1961.

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2. The records reveal that the petitioner has filed return of income for the Assessment Year 2018-2019 on 24.09.2018 declaring a taxable income of Rs.6,68,64,860/-. Several notices have been sent to the petitioner which was also partly complied with by the petitioner. It is specifically mentioned in the Impugned Assessment Order dated 07.04.2021 passed for the Assessment Year 2018-2019.

3. It is the specific case of the petitioner that as per Serial No.7 of the Impugned Communication Letter dated 12.08.2022, the petitioner has been mulcted with a huge tax liability of Rs.7,07,61,360/- for the Assessment Year 2018-2019. It is submitted that the said Impugned Assessment Order dated 07.04.2021 was not communicated to the petitioner in the web portal. It is, therefore, submitted that the demand confirmed in the Impugned Assessment Order dated 07.04.2021 and demand in the Impugned Communication Letter dated 12.08.2022 are liable to be quashed.

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4. It is the contention of the petitioner that the Impugned Assessment Order dated 07.04.2021 was not communicated to the petitioner by the respondents.

5. The challenge to the Impugned Assessment Order dated 07.04.2021 only on the ground that the same was not communicated to the petitioner cannot be countenanced, as the petitioner has not only participated in the proceedings but also was communicated with the Impugned Assessment Order dated 07.04.2021 through web portal. The petitioner has altered the E-mail ID and therefore, the petitioner has not received communication of passing of the Impugned Assessment Order dated 07.04.2021 through E-mail ID.

6. The demand in the Impugned Communication Letter dated 12.08.2022 for the Assessment Year 2018-2019 demanding a sum of Rs.7,07,61,360/- from the petitioner would be in line with the computation

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under Section 156 of the Income Tax Act, 1961 which would have accompanied with the Impugned Assessment Order dated 07.04.2021. The petitioner, has, however not kept a copy of the same along with typed set of papers.

7. It is, therefore, open to the petitioner to file an appeal before the Appellate Commissioner under Section 246A of the Income Tax Act, 1961 against the Impugned Assessment Order dated 07.04.2021, since the present Writ Petition was filed on 09.09.2022.

8. Therefore, liberty is granted to the petitioner to file a statutory appeal under Section 246A of the Income Tax Act, 1961, within a period 30 days from the date of receipt of a copy of this order.

9. As far as stay of recovery of tax is concerned, it is open to the petitioner to workout his remedy under Section 220(6) of the Income Tax Act, 1961 before the Assessing Officer.

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10. With the above liberty, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected W.M.P.Nos. 23811 & 23812 of 2022 are closed.

20.01.2025

Speaking Order : Yes/No
Neutral Citation : Yes/No

MSM

To

1.The Assistant Commissioner of Income Tax,
Corporation Circle 4(1), Chennai.

2.The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax,
Income Tax Officer,
National E-Assessment Centre, Delhi.

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C. SARAVANAN, J.

MSM

W.P.No.24870 of 2022

20.01.2025