IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25648 of 2025
& W.M.P.Nos.28803 & 28804 of 2025

P.Kumarasamy ... Petitioner

Vs.

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

2.The Income Tax Officer,
Ward 1, Pollachi. ... 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 first respondent in PAN:GNCPK2287J in DIN:ITBA/AST/S/147/2024-25/1073175380(1) dated 10.02.2025 and quash the same.

For Petitioner : Mr.A.Chandrasekaran

For Respondents : M/s.M.Sheela,
Senior Standing Counsel
and Mr.H.Siddarth,
Junior Standing Counsel

ORDER

This writ petition has been filed challenging the order dated 10.02.2025 passed by the first respondent.

2. M/s.M.Sheela, learned Senior Standing Counsel and Mr.H.Siddarth, learned Junior Standing Counsel, takes notice on behalf of the respondents in the present writ petition. By consent of the parties, this main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the petitioner is an agriculturist. The second respondent issued a show cause notice on 30.01.2024 stating that income chargeable to tax has escaped assessment and sought for various information regarding the deposits made by the petitioner in his bank accounts and granted 10 days

time to file reply. However, no reply was filed, hence vide order dated 23.03.2024, the second respondent held that the petitioner has made total financial transactions of Rs.51,84,839/- during he financial year 2019-20. In this regard, the first respondent issued notices on various dates viz., 15.07.2024, 08.08.2024 & 05.11.2024, seeking relevant necessary documents and evidences in support of the aforesaid deposits. Further, a notice through speed post was also sent to the petitioner on 04.10.2024 and the same was handed over to the petitioner's auditor. But, the petitioner has not come forward to file any reply. Under these circumstances, the impugned order dated 10.02.2025 came to be passed by the first respondent. Challenging the same, the present writ petition has been filed.

4. Further, he would submit that since the notices were sent to the mail ID of petitioner's auditor's assistant, the petitioner was not aware of the aforesaid notices, hence, he failed to file a reply. Hence, he prayed this Court to provide one more opportunity to represent their case and he is also willing to file a reply along with any costs.

5. On the other hand, the learned Senior Standing Counsel appearing for the respondents would submit that a notice was sent through speed post on 04.10.2024 and the same was handed over to the petitioner's auditor, but he failed to file any reply. Hence, he prayed this Court to pass appropriate order.

6. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel appearing for the respondents and also perused the materials available on record.

7. In the case on hand, the first respondent passed the impugned order dated 10.02.2025 and the same was uploaded in the GST Common Portal. According to the petitioner, he was not aware of the said order issued through the GST Portal and the original of the same was not furnished to them. On perusal of the impugned order, it is clear and evident that the respondents have provided sufficient opportunities to the petitioner to substantiate their case, however, the petitioner has not come

forward to avail the same. No doubt, the petitioner can engage a consultant to follow up his GST issues, but it is the responsibility of the petitioner to contact the auditor periodically and monitor the same. Though the fault was on the part of the petitioner, this Court is inclined to give one more opportnity to him by setting aside the impugned order dated 10.02.2025 with a costs, as agreed by the petitioner. Accordingly, this Court passes the following order:

> i) The impugned order dated 10.02.2025 is set aside and the matter is remanded to the first respondent for fresh consideration, subject to the payment of Rs.10,000/- to the credit of the Principal Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of three weeks from the date of receipt of a copy of this order.
>
> (ii) The petitioner is directed to make request to open the portal for filing reply, within a period of two weeks from the date of payment. On such request, the respondents are directed to keep the portal open, so as to enable the petitioner to file a reply

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and 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.

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

14.07.2025

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

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

2.The Income Tax Officer,
Ward 1, Pollachi.

KRISHNAN RAMASAMY.J.,

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KRISHNAN RAMASAMY, J.,

Today, the matter has been listed under the caption "for being mentioned" at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner would submit that the first respondent issued notices on various dates seeking relevant necessary documents and the said notices were also sent to the petitioner's auditor's assistant email ID, but in the order in paragraph no.7, it has been mentioned as "the same was uploaded in the GST Common Portal" and hence, the same may be clarified.

3. This Court having verified the same from the records and convinced that there is typographical error crept in the order in W.P.No.25648 of 2025 dated 14.07.2025. Hence, Registry is directed to delete the ***paragraph no.7*** and incorporate the same as follows"-

"*7. In the case on hand, the first respondent passed the impugned order dated 10.02.2025 and in the present case,* *there is no dispute on the aspect of sending notices to the petitioner's auditor assistant email ID and he failed to inform the same to the petitioner. Due to the failure on the part of the auditor, the petitioner is not in a position to file a proper reply and therefore, the ex parte order has been filed by the first respondent. No doubt, the petitioner can engage a consultant to follow up his income tax issues, but it is the responsibility of the petitioner to contact the auditor periodically and monitor the same. Though the fault was on the part of the petitioner, this Court is inclined to give one more opportunity to him by setting aside the impugned order dated 10.02.2025 with a costs, as agreed by the petitioner. Accordingly, this Court passed the following order:*"

4. Registry is directed to make necessary correction in the order and issue a fresh order copy to the parties concerned.

28.07.2025

sri

KRISHNAN RAMASAMY, J.,

sri

W.P.No.25648 of 2025
and
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28.07.2025