IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.28175 of 2025
and
W.M.P.Nos.31607 and 31609 of 2025

Kamalakkannan Jayaraman

...Petitioner

Vs.

Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
New Delhi.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the Respondent to impugned assessment order dated 06.02.2025 under Section 147 read with Section 144 read with Section 144B of the Income Tax Act, 1961 for Assessment Year 2017-18 in PAN:AITPJ8577E in DIN ITBA/AST/S/147/2024-25/1073170792(1) and quash the same.

For Petitioner : Mr.Arjun Suresh

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2.The challenge in this Writ Petition is to the order dated 06.02.2025 passed under Section 147 read with Section 144 read with Section 144B of the Income Tax Act, 1961 for Assessment Year 2017-18 in PAN:AITPJ8577E in DIN ITBA/AST/S/147/2024-25/1073170792(1) and to quash the same.

3. The learned counsel for the petitioner would submit that the petitioner is working as Technical Solution Architect. He is an individual tax payer and a salaried professional with extentive experience in the Information Technology Sector. The petitioner was working in New Delhi

from 2000 to 2004 and from 2004 till 2012, he was working in Bangalore and in connection with this employment, the petitioner was sent for employment to UAE and was working in UAE from 2015-2019. During the said period, since the petitioner was a resident of UAE, applicable taxes were paid in UAE as per the law in force. The petitioner came back to India and resumed employment in India in 2019 and thereafter regularly paying the applicable taxes.

4.While so, a notice under Section 148A(b) of the Income Tax Act, 1961 (in short 'the Act') was issued to the petitioner on 16.02.2024 by the respondent, alleging escaped assessment to the tune of Rs.1,03,86,043/- for the Fixed Deposits which were opened with his accumulated life savings while he was working at Dubai. The said notice was sent to his residence at Tiruvannamalai, where his parents are residing,for which the petitioner submitted his reply. But the respondent without considering the same has rejected the reply submitted by the petitioner and passed an order under Section 148A(d) of the Act on 30.03.2024. Thereafter, after issuing the show cause notice on 29.01.2025 passed the impugned order on 06.02.2025.

Since, all the aforesaid notices/orders were sent to the E-mail I.D. viz.,kamalkhcl@yahoo.com, which was not the principle email I.D. of the petitioner as the petitioner lost access to the same, he was aware of the impugned order. The petitioner came to know of the aforesaid proceedings only during 11/06/2025 when he attempted to file income tax returns. Further, he would submit that the impugned order suffers from violation of principles of natural justice as the petitioner was not heard before passing the impugned order.

5. Per contra, Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for the respondents would submit that only after affording sufficient opportunities to the petitioner to substantiate his case, assessment order came to be passed. Further, he would submit that if the petitioner claims exemption from paying the tax, he ought to have filed nil returns but it is not fair on the part of the petitioner, who is an Information Technology professional to raise a plea that he is not aware of filing the returns. Further, he would submit that in the event if this Court is inclined to remit the matter

back to the respondent, the same shall be subject to payment of costs.

6. In reply, the learned counsel for the petitioner would submit that the petitioner is ready and willing to pay the costs upto Rs.50,000/-, if this Court set aside the impugned order and remand the matter back to the respondent. Further, he would submit that he is ready and willing to file the Income Tax Returns.

7. Heard both sides. Perused the records.

8. In the case on hand, since the notice under Section 148 and the show cause notice were issued to the E-mail I.D. of the petitioner, to which the petitioner had lost the access, without serving physical copy of the same to the petitioner, the petitioner was not aware of the same and hence failed to submit its reply. Under such circumstances impugned assesement order came to be passed. That apart, due to the impugned assessment order, the petitioner could not file Income Tax returns for the subsequent years. That apart, all the proceedings pertains to the income which the petitioner earned

while working at UAE. That apart the petitioner is ready and willing to pay costs of Rs.50,000/- as costs in the event this Court set aside the impugned order.

9. Taking note of the aforesaid position, though the petitioner is ready and willing to pay costs of Rs.50,000/-, this Court is inclined to set aside the impugned order subject to payment of a sum of Rs.20,000/- to the Naturopathy Medical College and Hospital. Accordingly, this Court passes the following order:

> (i) The impugned order dated 06.02.2025 is set aside subject to the payment of a sum of Rs.20,000/- to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 2 weeks from the date of receipt of copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said

amount.

(ii) (ii) Upon production of proof with regard to the payment of a sum of Rs.20,000/- as stated above, the Respondent shall activate the Departmental portal, within a period of ***two weeks***, in order to enable the petitioner to file reply to the show cause notice.

(iii) The petitioner shall file their reply/objection along with the required documents, if any, as well as the Income Tax Returns, within a period of 15 days thereafter.

(iv) 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.

This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

13.08.2025

arr
Index : yes/no
Neutral Citation : yes/no

To

Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
New Delhi.

Krishnan Ramasamy,J.,

arr

W.P.No.28175 of 2025

13.08.2025