IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.28736 of 2024 and
WMP.Nos.31337 & 31339 of 2024

Raj Kumar Jain

...Petitioner

Vs.

Assessment Unit
Income Tax Department
National Faceless Assessment.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records of the Respondent culminated in the Impugned Order - ITBA/AST/S/147/2023-24/1060789012(1) dated 08.02.2024 for the Assessment Year 2019-2020 under Section 147 read with 144B of the Income Tax Act, 1961, consequential Demand Notice - ITBA/AST/S/156/2023 - 24/1060789443(1) dated 08.02.2024 issued under Section 156 of the Income Tax Act, 1961 and Computation Sheet - ITBA/AST/S/319/2023-24/1060789427(1) dated 08.02.2024 and quash the same as illegal, arbitrary and devoid of merit.

For Petitioner : Mr.Akhil Bhansali

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

O R D E R

The challenge in this writ petition is to the order dated 08.02.2024 passed by the respondent and the consequential demand notice issued by the respondent dated 08.02.2024 and to quash the same.

2. The learned counsel for the petitioner would submit that during the search conducted in the 3rd party premises viz., M/s.Anitha Texcot India Private Limited, the present proceeding was initiated against the petitioner. Further, he would submit that initially show cause notices were issued to the petitioner stating that certain incriminating materials were seized during the search conducted at the aforesaid premises and it is also alleged that the petitioner had allegedly received a hand loan of Rs.75,00,000/- from M/s.Anitha Texcot India Private Limited on 23.01.2019. The petitioner submitted replies, denied the aforesaid allegations and requested the respondent to provide the incriminating materials said to have been seized at the time of search conducted in the aforesaid 3rd party premises. But,

without providing the same the respondent has passed the impugned order confirming the proposals in the show cause notice. Therefore, he would submit that the impugned order passed suffers from violation of principles of natural justice as the petitioner had not been provided with the incriminating materials sought for by him. He therefore prays to set aside the impugned order.

3. On the other hand, Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for the respondent, after getting instructions would submit that what are all the incriminating materials said to have been seized during the search conducted at the 3rd party premises viz., M/s.Anitha Texcot India Private Limited will be provided to the petitioner and thereafter the petitioner may file reply and thereafter appropriate orders will be passed.

4. Heard both sides. Perused the records.

5. Considering the submissions made by the learned counsel

appearing for either side, this Court is of the view that since the petitioner is handicapped without getting information about the incriminating materials seized during the search conducted in the aforesaid premises viz., M/s.Anitha Texcot India Private Limited, he will not be able substantiate his case. It is stated by the learned Senior Standing Counsel for the respondent that the respondent will provide the incriminating materials said to have been seized during the search conducted at the 3rd party premises viz., M/s.Anitha Texcot India Private Limited.

6. In view of the same, this Court is inclined to set aside the impugned order passed by the respondent. Accordingly, this Court passes the following order:

(i) The order impugned herein is set aside and the matter is remitted to the respondent.

(ii) The respondent is directed to provide that incriminating materials said to have been seized during the search conducted at the 3rd party premises viz., M/s.Anitha Texcot India Private Limited and which were relied by the respondent in the impugned order, to the petitioner within a period of four weeks from the date of receipt of a copy of this order.

(iii)On receipt of the same, the petitioner is directed to file reply within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 7 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.

7. This Writ Petition is disposed of with the aforesaid directions. No costs. Consequently connected Miscellaneous Petitions are closed.

27.06.2025

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Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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KRISHNAN RAMASAMY, J.

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To

Assessment Unit
Income Tax Department
National Faceless Assessment

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