IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.06.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.33789 of 2024
and
W.M.P.Nos.36599 and 36601 of 2024

Natarajan Manohar,
1571E, Vim Vish Apartments,
10th Main Road,
Ram Nagar South,
Madipakkam,
Chennai - 600 091. ...Petitioner

Vs.

1.Income Tax Officer,
Non-Corporate Ward 17(2),
121, M.G.Road,
Nungambakkam, Chennai - 600 006.

2.Income Tax Officer,
International Taxation Ward 1(2),
121, M.G. Road,
Nungambakkam, Chennai - 600 006.

3.Assessment Unit,
Income Tax Department,
National e-Assessment Centre,
Delhi E-Ramp,
Jawaharlal Nehru Stadium,
Delhi - 110 003. ...Respondents

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 in the order passed by the second respondent under Section 147 rws 144 dated 09.05.2024 in PAN : ALVPM7209f under DIN & Order No: ITBA/AST/S/147/2024-25/1064777109(1) for the A.Y.2018-19 and quash the same.

For Petitioner	:	Mr.G.Ashokapathy for M/s.Pass Associates
For Respondents	:	Dr.B.Ramaswamy Senior Standing Counsel - R1 & R3 Mr.B.Ramanakumar Senior Standing Counsel - R2

ORDER

This Writ Petition has been filed challenging the impugned order dated 09.05.2024 passed by the second respondent and to quash the same.

2. The sole ground raised in the present writ petition by the petitioner is that the impugned assessment order was passed *ex parte* since no notice was received by the petitioner's email ID.

3. On the other hand, the learned Senior Standing Counsel for the second respondent would submit that originally the petitioner's auditor email ID was provided and now he is sitting in Dubai and since no alternative email ID was provided, all the communications have been sent to the said email ID. Therefore, the petitioner cannot blame the respondents that they have not sent proper communications to his email ID which was provided initially.

4. In reply, the learned counsel for the petitioner would submit that the petitioner had provided only one email ID, i.e., his email ID "*nmanohar1959@gmail.com*", except this, no other email ID was provided.

5. However, the learned Senior Standing Counsel for the second respondent reiterated about the email ID, which is available on record with the respondents.

6. In the present case, there is no dispute that the impugned assessment order was passed *ex parte*. It is seen that the issue pertains to the provisions of opportunities prescribed and also pertains to the tax. The petitioner submitted that he has provided only one email ID and no communications have been received by him.

7. On the other hand, the learned Senior Standing Counsel for the second respondent would submit that the petitioner provided only his auditor's email ID. Therefore, all the communications had been sent to his auditor's email ID, who is now sitting in Dubai. Therefore, this Court is inclined to grant one more opportunity to the petitioner to set aside the matter and to remand the matter for reconsideration.

8. In such view of the matter, this Court is of the view that the reasons assigned by the petitioner for not providing the email ID appears to be genuine. Hence, this Court is inclined to set aside the impugned order with terms, by issuing the following directions:-

(i) The impugned order passed by the second respondent dated 09.05.2024 is set aside subject to the payment of cost of Rs.10,000/- to the Principal Government Naturopathy Medical College and Hospital, within a period of two(2) weeks from the date of receipt of a copy of this order.

(ii) Consequently, the matter is remanded to the second respondent for fresh consideration.

(iii) Thereafter, the petitioner is directed to file additional reply, if any along with supportive documents within a period of two weeks.

(iv) Thereupon, the second respondent is directed to consider the reply and shall issue a clear 7 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

9. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

27.06.2025

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

sri

To

1.The Income Tax Officer,
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2.The Income Tax Officer,
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3.The Assessment Unit,
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National e-Assessment Centre,
Delhi E-Ramp,
Jawaharlal Nehru Stadium,
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KRISHNAN RAMASAMY, J.,

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(3/3)