IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.06.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.34976 of 2024
and
W.M.P.Nos.37932 and 37933 of 2024

Vaieram Subramani,
112, Bazaar Street,
Harur Post, Dharmapuri District,
Dharmapuri - 636 903.
PAN : ACWPV8459J. ...Petitioner

Vs.

The Assessment Unit,
Income Tax Department,
Ministry of Finance, 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 relating to the assessment order passed under Section 147 r.w.s. 144 read with Section 144B of the Income Tax Act, 1961 dated 29.12.2023 in DIN: ITBA/AST/S/147/2023-24/1059205433(1) for the assessment year 2018-19 and quash the same.

For Petitioner : Mr.T.Vasudevan

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

This Writ Petition has been filed challenging the impugned order dated 29.12.2023 passed by the respondent and to quash the same.

2. The learned counsel for the petitioner would submit that the respondent issued notice on 26.07.2023, followed by reminder dated 11.12.2023 to the petitioner by uploading the same in the ITBA portal without serving physical copy of the said notices to the petitioner. He would further submit that the notices were served through e-proceedings and sent to the petitioner's registered email ID "*vlaalloys@gmail.com*", which was given while applying for PAN, but the said email ID had become defunct and not in use for the past few years. Therefore, the petitioner was not aware of the notices and hence failed to file reply. Subsequently, without providing an opportunity of personal hearing, the respondent passed the impugned assessment order dated 29.12.2023, against the petitioner demanding the payment of tax along with penalty and interest for the Assessment Year 2018-2019 and the same was uploaded in the ITBA portal and the same was also not informed to the petitioner. Hence, the present

Writ Petition.

3. The learned Senior Standing Counsel for the respondent would fairly submit that in the present case, since no reply was filed, the impugned assessment order was passed. He would further submit that the petitioner cannot blame the respondent on this aspect because they have sent all communications to the petitioner's registered email ID. However, with regard to non-filing of the returns and the change of email ID, it is upto the petitioner to communicate the same to the respondent. He therefore prays for appropriate orders.

4. In the present case, as rightly pointed out by the learned counsel for the petitioner that since the petitioner had not filed his returns and not provided the change of email ID, the impugned assessment order was passed by the respondent. 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.

5. 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 respondent dated 29.12.2023 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 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 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.

6. 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

The Assessment Unit,
Income Tax Department,
Ministry of Finance, New Delhi.

KRISHNAN RAMASAMY, J.,

sri

W.P.No.34976 of 2024
and
W.M.P.Nos.37932 and 37933 of 2024

27.06.2025