IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.38812 of 2024
and
W.M.P.Nos.42016 and 42017 of 2024

M/s Kriya Medical Technologies P Ltd
Represented by CEO
B12 SIPCOT, Industrial Growth Centre,
Mathur Post, Oragadam Industrial Area,
Kancheepuram, Chennai 602 105.
PAN:AAECM7957M ...Petitioner

Vs.

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

2.The Deputy Commissioner of Income Tax
Corporate Circle 4(1), Chennai
Income Tax Department
No.121, Nungambakkam High Road,
Chennai 600 034.

3.The Principal Commissioner of Income Tax-4,
Chennai
Income Tax Department,
No.121, Nungambakkam High Road,
Chennai 600 034. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari to call for the records of the file of the first respondent to quash the impugned order under Section 270A of the Income Tax Act, 1961 dated 20.09.2024 in DIN:ITBA/PNL/F/270A/2024-25/1068955044(1) for the Assessment Year 2022-23.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.V.Mahalingam,
Senior Standing Counsel
assisted by Mrs.S.Premalatha,
Junior Standing Counsel.

ORDER

The present writ petition is filed challenging the impugned order dated 20.09.2024 passed under 270A of the Income Tax Act, 1961 which was issued pursuant to the order of assessment dated 23.03.2024.

2. It is not in dispute that the order of assessment dated 23.03.2024 was the subject matter of a writ petition in W.P.No.15131 of 2024 which was set aside by this Court vide order dated 19.06.2024 on the premise that the petitioner may be provided with another opportunity to explain about the variations in the order of assessment. While setting aside the order, this Court was pleased to pass the following directions:

"………

8. For reasons set out above, the impugned order dated 23.03.2024 is set aside on condition that the petitioner pays a sum of Rs.50,000/- (Rupees Fifty Thousand Only) as costs to the Adyar Cancer Institute, Chennai, within 15 days from the date of receipt of a copy of this order. Within the said period, the petitioner is also permitted to submit all the documents and information called for by the respondents in the notices under Section 142(1) and the Show Cause Notices. In order to enable the petitioner to upload these documents, the respondents are directed to provide access to the portal. Upon receipt of these additional documents from the petitioner, the 1st respondent is directed to provide a reasonable opportunity to the petitioner, including by way of a personal hearing through video-conference, and thereafter issue a fresh assessment order within three months from the date of receipt of additional documents from the petitioner."

3. It is submitted by the learned counsel for the petitioner that pursuant to the above order of assessment being set aside, the order under Section 270A of the Income Tax Act, 1961 may no longer survive, as it is merely consequential to the order of assessment. It was thus submitted by the learned counsel for the petitioner that the impugned order may be set aside.

4. The learned counsel for the respondents would submit that they may be granted liberty to revisit the issue of penalty after the completion of the assessment proceedings.

5. In view thereof, the impugned order dated 20.09.2024 is set aside on the limited ground that the order of assessment dated 23.03.2024 was set aside by this Court vide order dated 19.06.2024. The respondents are at liberty to revisit the issue of penalty after the completion of the assessment proceedings.

6. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

02.01.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
shk

To

1.The Assessment Unit
Income Tax Department
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E-Ramp, Jawaharlal Nehru Stadium,
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MOHAMMED SHAFFIQ, J.

shk

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