IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47623 of 2025
and
W.M.P.Nos.53147 & 53150 of 2025

M/s.Vadim Infrastructure Private Limited
Rep.by its Director, Mr.Rajamanickam Rathinam
No.18, 19-DLF IT Park
TV Nagar, Mount Poonamallee Road
Mugalivakkam, Chennai,
Tamil Nadu 600 089. ... Petitioner

Vs.

1.Assistant Director of Income Tax, CPC
Centralized Processing Center
Income Tax Department
Bangalore 560 500.

2.The Deputy Commissioner of Income Tax
Corporate Circle 3(1) Che
Room No.411, Fourth Floor
Chennai-Wanaparthy Block
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st respondent in the impugned communication dated 30.03.2019 passed by the 1st respondent bearing document identification No.CPC/1718/A6/1886601918 and demand No.2018201737108062822C for the Assessment Year 2017-18,quash the same.

For Petitioner : M/s.Gayathri S

For Respondents : Mrs.S.Premalatha
Senior Standing Counsel

ORDER

Mrs.S.Premalatha, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

3. The petitioner is before this Court against the impugned order dated 30.03.2019 issued under Section 143 (1) of the Income Tax Act, 1961. The impugned intimation under Section 143(1) of the Act is an appealable order before the Appellate Commissioner under Section 246-A of the Act.

However, it is noticed that the impugned intimation dated 30.03.2019 had preceded a notice dated 28.03.2019, wherein it has been stated as under:

> *"The return for PAN AACCV5991Q, Assessment year 2017-18 E-filing- Acknowledgment number275304131311017 dated 31-OCT-17 contains errors/incorrect claims/inconsistencies which attract adjustment(s), as specified u/s.143(1)(a) of Income Tax Act, 1961, as annexed in Part-A [(i) to (vi), as applicable].*
>
> *You are herewith afforded an opportunity to respond to the proposed adjustment(s) u/s.143(1)(a), mentioned below within a period of 30 days (thirty days) from the date of issue of this communication. Please provide the required information or file a revised return, as applicable, through online mode. To submit response, kindly log on to www.incometaxindiaefiling.gov.in with your "user" name and password" and choose **"e-Assessment/Proceeding"** under the **"e-proceeding"** section."*

4. However, without waiting for the mandated period of 30 days, the impugned intimation dated 30.03.2019 has been issued on the 2nd day itself i.e., on 30.03.2019.

5. The reasons given by the petitioner for not approaching this Court earlier or filing a statutory appeal before the Appellate Authority under Section 246 of the Act, are as follows:

(i) The petitioner's employee and the Chartered Accountant, whose e-mail ID was given at the time of filing of the Return of Income on 31.10.2017 for the assessment year 2017-2018 had resigned and was not responding to the same. The petitioner was unaware of the impugned intimation dated 30.03.2019.

(ii) It is submitted that the petitioner was also issued with a Legal Notice on 10.11.2025, after which the petitioner became aware of the impugned intimation dated 30.03.2019 forwarded to the aforesaid Chartered Accountant's e-mail ID and reflected in ITR-6.

6. The learned counsel for the respondents would submit that even if the Chartered Accountant had left the company, it was incumbent upon the petitioner to have changed the e-mail ID of the concerned persons to whom intimations were sent on behalf of the petitioner through e-mail.

7. This Court is of the view that the petitioner cannot take advantage of its own mistake. That apart, it is submitted that the petitioner is in arrears of tax for various assessment years and recovery notice has been issued to recover the same.

8. I have considered submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents. This Court is of the view that the petitioner cannot take advantage of its own mistake. Further, there is a delay in approaching this Court. However, it is noticed that the impugned intimation was issued without giving adequate time to the petitioner to respond to the notice dated 28.03.2019 that preceded the impugned intimation as per which 30 days time was required to be granted to the petitioner to respond to the same.

9. Considering the same, the impugned intimation is quashed and the case is remitted back to the first respondent to redo the exercise and pass a fresh order after considering the petitioner's reply within a period of six months from the date of receipt of a copy of this order. The petitioner is directed to file a reply manually to the 1st respondent within a period of 30 days and also file a soft copy as and when the web portal is made accessible to for uploading the aforesaid reply of the petitioner by the respondent.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05.12.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To:

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Centralized Processing Center
Income Tax Department
Bangalore 560 500.

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C.SARAVANAN, J.

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