BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7315 of 2025
and
W.M.P.(MD)Nos.5510 and 5511 of 2025

V.Kuppusamy ... Petitioner

-vs-

1.The Government of India,
Ministry of Finance, Income Tax Department,
Assessment Unit,
National Faceless Assessment Centre, New Delhi.

2.The Income Tax Officer,
Ward I, Dindigul. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondents and quash the impugned assessment order passed by the first respondent under Section 147 r/w. Section 144 read with Section 144B of the Income Tax Act 1961 in PAN DDMPKO892L dated 11.02.2025 in DIN ITBA/AST/S/147/2024-25/1073139747(1) for the AY 2017-18 within the period stipulated by this Court.

For Petitioner : Mr.Ananth C.Rajesh

For R1	:	Mr.K.Govindarajan Deputy Solicitor General of India
For R2	:	Mr.N.Dilip Kumar Senior Standing Counsel

ORDER

This Writ Petition is filed challenging the order passed by the first respondent, dated 11.02.2025, for the Assessment Year 2017-2018.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. . The learned counsel appearing for the petitioner submits that the order of assessment for the year 2017-2018 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Further, the second respondent erred in reopening the assessment without having the books of accounts or documents or evidence that would substantiate the claim that the petitioner's expenditure chargeable to tax has escaped assessment. The second respondent also erred in issuing a notice under Section 148 of the Income Tax Act, 1961, without conducting any enquiry regarding the escapement of income. Therefore, the impugned reopening proceedings are bad in law and the consequential assessment order should be quashed.

4. Mr.N.Dilip Kumar, learned Senior Standing Counsel appearing for the second respondent submits that the petitioner was served with notices on 18.07.2024 and 09.09.2024 under Section 142(1) of the Income Tax Act, 1961, requesting explanations supported by documentary evidence. However, the petitioner has failed to furnish a detailed explanation in response to the questionnaire raised by the respondents.

5. The learned Senior Standing Counsel further submits that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 246A of the Income Tax Act, 1961. Instead of invoking the said appeal remedy, the petitioner has directly approached this Court.

6. Considering the fact that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 246A of the Income Tax Act, 1961, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within a period of four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **18.03.2025**
Index : Yes / No
smn2

To:-

1.The Government of India,
Ministry of Finance, Income Tax Department,
Assessment Unit,
National Faceless Assessment Centre, New Delhi.

2.The Income Tax Officer,
Ward I, Dindigul.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.7315 of 2025

18.03.2025