BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.14684 of 2025
and
W.M.P(MD)Nos.10897 and 10898 of 2025

Jesu Micheal Spelman ... Petitioner

Vs.

1.The Central Board of Direct Taxes,
Represented by its Director (ITA-I),
Department of Revenue,
Ministry of Finance,
Government of India, New Delhi.

2.Principal Commissioner of Income Tax,
Central Circle, 3rd Floor, Investigation Building,
M.G.Road, Nungambakkam,
Chennai 600 034

3.The Assessment Unit,
Income Tax Department,
Thoothukudi. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned show cause notice of the third respondent contained in under Section 270A of the Income Tax Act, 1961, bearing reference ITBA/PNL/F/270A/2024-25/1072379444(1) dated 21.01.2025 in PAN

BCXPJ6499J for Assessment Year (AY) 2017-18 r/w Communication dated 14.05.2025 bearing reference INSIGHT/VER/02/service letter/2025-26/5116124242160001 and to quash the same and consequently directing the respondents to afford a chance to the petitioner to give clear explanation to the show cause notice dated 21.01.2025 and condone the delay to file the income tax returns for the assessment year 2017-2018.

For Petitioner : Mr.J.Joseph Zinoson

For R1 : Mr.R.Saravana Kumar

ORDER

In this writ petition, the petitioner has challenged the impugned show cause notice, dated 21.01.2025 issued under Section 270A of the Income Tax Act, 1961, proposing to levy penalty on the petitioner. The petitioner was to respond to the same by 30.01.2025.

2. It is the specific case of the petitioner that the aforesaid show cause notice was not communicated to the petitioner earlier and that the petitioner was given a reminder to the same on 14.05.2025 only. It is submitted that the petitioner has responded to the same. However, the petitioner apprehends that the respondents may have passed the order already and therefore, the petitioner has approached this Court.

3. The learned counsel for the first respondent confirms that no order has been passed pursuant to the impugned show cause notice, dated 21.01.2025 proposing to levy penalty against the petitioner under Section 270 A of the Income Tax Act, 1961.

4. Considering the fact that the petitioner has already responded to the aforesaid show cause notice and considering the fact that no orders have been passed so far, this writ petition is disposed of directing the third respondent to pass orders on the aforesaid show cause notice on merits within a period of four weeks from the date of receipt of a copy of this order. It is needless to state that the petitioner shall be heard before passing final orders on the aforesaid show cause notice. No costs. Consequently, the connected miscellaneous petitions are closed.

02.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

1.The Director (ITA-I),
Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance,
Government of India, New Delhi.

2.Principal Commissioner of Income Tax,
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3.The Assessment Unit,
Income Tax Department,
Thoothukudi.

C.SARAVANAN, J.

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