BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD).No.20050 of 2025
and
W.M.P.(MD).No.15435 of 2025

M/s.Rajah Company (PAN AAIFR4958E),
Through it's partner,
A.Abdul Zuhin. ... Petitioner

Vs.

1.The Chief Commissioner of Income Tax,
Income Tax Department,
CR Building,
2, V P Rathinasamy Nadar Road,
Viswanathapuram,
Madurai - 625 002.

2.The Deputy Commissioner of Income Tax,
Income Tax Department,
Office of Joint Commissioner of Income Tax,
Central Circle 2, Kulamangalam Main Road,
Meenambalpuram,
Madurai – 625 002. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 10.06.2025, DIN Letter No.ITBA/COM/F/17/2025-26/1076879083(1) passed by the 2nd respondent and quash the proceedings and consequently direct the 2nd respondent to provide an opportunity of personal hearing to the petitioner to submit further details and representations within a time to be stipulated by this Court.

For Petitioner : Mr.S.Venkatesh

For Respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

The petitioner is before this Court against the impugned order dated 10.06.2025 passed under Section 154 of the Income Tax Act, 1961.

2. By the impugned order, the application filed under Section 154 to rectify the purported error apparent on the face of record of the assessment order dated 29.03.2025 has been rejected. The reason given in the impugned order reads as under:

> *"The rectification application filed by the assessee dated 09.04.2025 is considered and found that the details furnished by the assessee needs verification. There is no mistake apparent from records and therefore, the rectification application filed on 09.04.2025 is hereby rejected."*

3. The facts on record indicate that a survey was conducted at the premises of the petitioner on 10.01.2023 under Section 133A of the Income Tax Act, 1961. In response to the same, the petitioner filed return of income on

31.12.2023. Under these circumstances, the petitioner was issued with a notice for assessment on 25.06.2024, which has culminated in the assessment order dated 29.03.2025. A reading of the aforesaid order indicates that the petitioner was heard by the respondents herein.

4. The learned counsel for the petitioner would try to place reliance on the decision of this Court rendered in ***W.P.Nos.9640 and 26162 of 2022 dated 19.10.2024*** in the case of ***Ragaraju Rani Vs. The Income Tax Officer and another***. Specifically, a reference is made to para 10, wherein, this Court had come to a *prima facie* conclusion that the rectification order passed without giving an opportunity of hearing was liable to be interfered with.

5. However, a reading of the facts in this case indicates that the petitioner is actually asking for review of the order and in the sense, rectification is an appeal in disguise. Scope of rectification is limited to the error apparent on the face of record. It does not require detailed consideration. The impugned order, in my view, does not merit any interference under Article 226 of the Constitution of India, notwithstanding the fact that the petitioner was not given an hearing as the details furnished by the petitioner require a detailed consideration. Law on the subject is very clear and therefore, in my view, the impugned order has been correctly passed.

6. Under these circumstances, the petitioner is at liberty to challenge the assessment order dated 29.03.2025. Since the limitation period for filing an appeal before the Appellate Commissioner would have already been expired, the petitioner is granted liberty to challenge the assessment order within a period of thirty (30) days from the date of receipt of a copy of this order. In case such an appeal is filed within the aforesaid period, the Appellate Commissioner shall dispose of the appeal on merits on its turn without reference to limitation. In case the petitioner wants any interim relief, it is for the petitioner to work out the remedy in terms of Section 220(6) of the Income Tax Act, 1961 by placing reliance on the decision of the Hon'ble Supreme Court in the case of ***Principal Commissioner of Income Tax Vs. LG Electronics India Private Limited*** reported in ***(2018) 18 SCC 447***.

7. With the above liberty, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition stands closed.

24.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
Lm

To

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C.SARAVANAN,J.

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