IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.13163 of 2023
and
W.M.P.Nos.12909 & 12910 of 2023

Samuel Athisayaraj Paularaj
No.7, Annai Indra Gandhi Street,
Selaiyur, Chennai – 600 073. ... Petitioner

Vs.

1. Assessment Unit
   Income Tax Department
   Ministry of Finance
   Government of India
   New Delhi.

2. Income Tax Officer
   Non Corporate Ward 22(4) TBM
   II floor, tambaram (Business Range),
   Ramakrishna Street, West Tambaram,
   Chennai – 600 045. ... Respondents

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 DIN.ITBA/AST/S/147/2022-23/1051500294(1) and quash the order dated 28.03.2023 for the Assessment Year 2015-2016.

For Petitioner : M/s.Hema Muralikrishnan

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

**ORDER**

The petitioner is before this Court against the impugned Assessment Order dated 28.03.2023 passed by the 1st respondent under Section 147 read with Section 144B of the Income Tax Act, for the Assessment Year 2015-2016.

2. The challenge to the impugned order is only on the ground that there is a violation of the principles of natural justice, as the petitioner repeatedly asked for a personal hearing, however, without holding a personal hearing, the order was passed.

3. It is noticed that the dispute pertains to the Assessment year 2015-2016. The last date for completing the assessment would have expired on 31.03.2023. The impugned order was passed on 28.03.2023. This is well within the prescribed time limit and before the assessment would have lapsed under Section 153 of the respective GST Enactments.

4. However, considering the fact that the petitioner's request for a personal hearing was not considered, and following the consistent view taken under similar circumstances, the case is remitted back to the 1st respondent to pass a fresh order on merits, after affording an opportunity for a personal hearing to the petitioner, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

5. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

02.02.2026

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Neutral Citation : Yes / No

To

1. The Assessment Unit
   Income Tax Department
   Ministry of Finance
   Government of India
   New Delhi.

2. Income Tax Officer
   Non Corporate Ward 22(4) TBM
   II floor, tambaram (Business Range),
   Ramakrishna Street, West Tambaram,
   Chennai – 600 045.

**C.SARAVANAN, J.**

raja

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