IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.14097 of 2025
and
W.M.P.No.15849 of 2025

ICM Logistics Private Limited,
Represented by its Managing Director,
Mr.Dharmvir Sharma, S/o.Chotu Ram Sharma,
aged 59 years,
W-121, Firm Towers 3rd Floor,
3rd Avenue, Anna Nagar (S.O.),
Anna Nagar, Chennai-600 040. ... Petitioner

Vs.

1.The Income Tax Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
4th Floor, Mayur Bhawan,
Connaught Lane, Connaught Place,
New Delhi-110 001.

2.The Income Tax Officer,
Corporate Circle 1(1),
2nd Floor, Wanaparthy Block,
Aayakar Bhavan,
121, M.G.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 to call for the records in DIN & Order

No:ITBA/AST/S/143(3)/2024-25/1074653500(1) dated 18.03.2025 u/s. 143(3) r.w.s.144B of the IT Act on the file of the 1st respondent relating to A.Y.2023-24 and quash the same.

For Petitioner : Mr.L.Dinesh

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

ORDER

The petitioner is before this Court against the impugned Assessment Order dated 18.03.2025 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2023-2024.

2. Facts on record reveal that petitioner had been issued with several notices under Section 142(1) of the Act which were duly replied by the petitioner though after seeking some time in respect of some of the notices issued under Section 142(1) of the Act.

3. After the petitioner had replied to the Notice under Section 142(1) of the Act, which came to be issued on 20.02.2025, a Show Cause Notice was issued on 04.03.2025, to which the petitioner responded to on

10.03.2025. The petitioner has also uploaded the details and necessary documents in three parts on 10.03.2025.

4. The petitioner had however requested further time to file further details and documents, which was also granted. The petitioner also sought for video conferencing on or after 13.03.2025 to explain the factual aspects involved, but however, video conferencing was scheduled on 11.03.2025 by the respondent. Therefore, the petitioner sought for time till 13.03.2025 for video conferencing. However, on 11.03.2025 the request for further adjournment of the petitioner was rejected, which has now culminated in the impugned Assessment Order dated 18.03.2025.

5. The learned counsel for the petitioner submits that had the 1st respondent scheduled the video conferencing on the days sought by the petitioner and had given further time, the petitioner would have been able to explain the case afresh in detail, in which case the demand proposed in the Notice that preceded the impugned order would not have been attributed to.

6. The learned counsel for the respondent submits that the limitation for passing the Assessment Order would expire on 31.03.2025 and

that petitioner was seeking endless time for personal hearing and to submit necessary documents. Specific reference was made to communication dated 11.03.2025, wherein, it was stated as under:-

> *"At point of commission, you have also sought adjournment for 5 days. However, at this stage when time barring date is at last stage, it is not possible to give adjournment for such period. However, in the interest of natural justice you are given time upto tomorrow 12.03.2025 at 10.00 AM. If till that time, you failed to furnish the reply on this point, it will be deemed that you have nothing further to say and order will be passed on the basis of material on record without any further opportunity.*
>
> *Please note that, in any case no further adjournment will be possible therefore please prepare yourself to the time given to furnish your reply on that point."*

7. It is submitted by the learned Junior Standing Counsel that the petitioner was given an opportunity to appear for personal hearing on 12.03.2025 which the petitioner did not avail and thus impugned Assessment Order has been passed. It is further submitted that the petitioner has a statutory remedy before the Appellate Authority under the provisions of the Income Tax Act, 1961.

8. I have considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondents.

9. Considering the conduct of the petitioner in complying with the various Notices that came to be issued under Section 142(1) of the Act from 04.09.2024 till 20.02.2025 and considering the fact that the petitioner had also responded to Notice dated 04.03.2025 issued under Section 143(3) of the Act, by filing a reply, the request of the petitioner seeking further time of five days to produce further details and documents ought to have been considered by the Respondents before passing the impugned Assessment Order on 18.03.2025 as the limitation would have expired only on 31.03.2025 for passing such order.

10. Considering the same, the impugned Assessment Order is quashed and the case is remitted back to the 1st respondent to pass fresh order on merits after hearing the petitioner and in accordance with law as expeditiously as possible preferably within a period of three months from the date of receipt of a copy of this order.

11. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition stands closed.

20.01.2026

ssn

<u>C.SARAVANAN, J.,</u>

ssn

To:

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