

W.P.No.10693 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2021

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

**W.P. No.10693 of 2021**  
**& WMP Nos.11326 and 11327 of 2021**

M/s.Magick Woods Exports Private Limited  
represented by its Authorized Signatory,  
Rramana Akula  
A-8, Industrial Complex, Maraimalai Nagar,  
Kancheepuram, Chennai,  
Tamil Nadu – 603 209.

...Petitioner

Vs.

1. Additional/Joint/Deputy/Assistant Commissioner of Income Tax/  
Income Tax Officer,  
National e-Assessment Centre, Delhi.
2. The Assistant Commissioner of Income-tax  
Corporate Circle 4(1), Aayakar Bhawan,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai – 600 034.

...Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus calling for the records comprised in the impugned order bearing Order No.ITBA/AST/S/143(3)/2020-21/1031554536(1) dated 17.03.2021 passed by the first respondent under Section 143(3) read with

W.P.No.10693 of 2021

sections 143(3A) and 143(3B) of the Act for the subject AY, quash the ssame, direct the second respondent to not take any actions in consequence of the impugned order.

For Petitioner : Mr.N.V.Balaji

For Respondents : Mrs.Hema Muralikrishnan

Senior Standing Counsel

**ORDER**

Mrs.Hema Muralikrishnan, learned Senior Standing Counsel accepts notice for the respondents and is armed with instructions to proceed finally, even at the stage of admission. Hence, by consent of both sides, this Writ Petition is disposed finally, even at this stage.

2. The impugned order is assailed on the ground that it was passed contrary to the principles of natural justice. In response to show cause notice dated 10.03.2021 accompanied by a draft assessment order, the petitioner has sought an adjournment and the request for adjournment is placed at pages 27 and 28 of the typed set of papers. The adjournment is sought on the ground that the petitioner is collating materials necessary to substantiate its stand before the Officer. However, the impugned order of assessment has been passed without taking note of the request

W.P.No.10693 of 2021

of the petitioner for adjournment. Admittedly, the request for adjournment has not been rejected, neither the assessee duly intimated. Thus, there has been apparent violation of principles of natural justice.

3. The impugned order is set aside. The petitioner will comply with the directions in notice dated 10.03.2021 and intimate the Assessing Officer accordingly within a period of three (3) weeks from today. The respondents will facilitate receipt of such reply by the petitioner by enabling the portal to receive the objections. Upon receipt of objections, the Assessing Authority will hear the petitioner and take forward the assessment and complete the same in accordance with law.

4. This Writ Petition is disposed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

**28.04.2021**

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Index: Yes  
Speaking order



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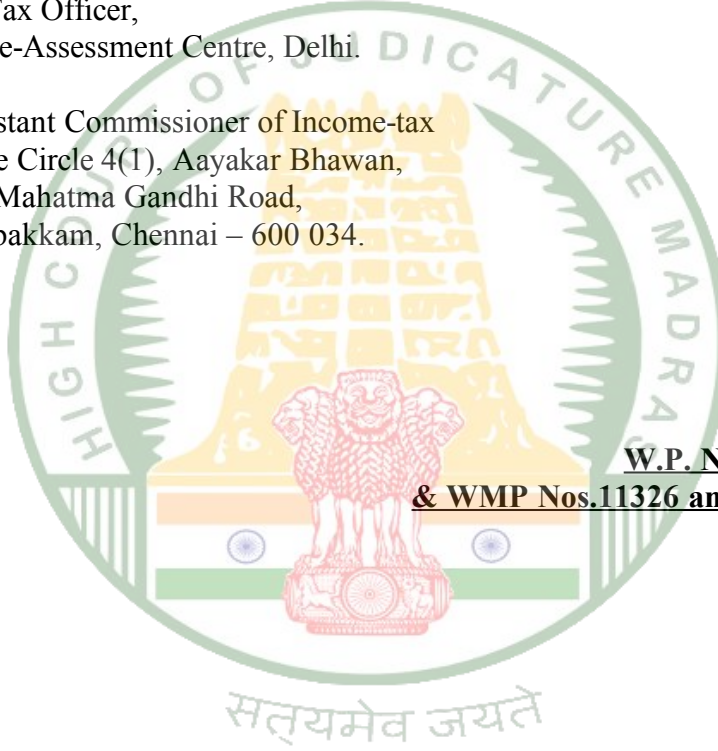
W.P.No.10693 of 2021

**Dr.ANITA SUMANTH,J.**

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To

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2. The Assistant Commissioner of Income-tax  
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