



Hon'ble Madras High court held that If no response has been filed by the CA of the assessee to the assessment notice, so there is no ground available for violation of natural justice to the assessee.

Suyambulingam Suresh [TS-69-HC-2023(MAD)]

New Delhi, February 20, 2023

In the present case, the petitioner has challenged the assessment order passed by the revenue, by way of writ petition on the grounds that no personal hearing was given to him before passing the assessment order, despite the petitioner having made a specific request.

Hence, the impugned assessment order has to be quashed on account of the violation of the principles of natural justice.

The Hon'ble High court held that:

- The petitioner has engaged the service of the Chartered Accountant, and the services were engaged only after reposing faith and trust in him and for negligence if any of the Chartered Accountants or the Income Tax Practitioner, the revenue cannot be held responsible.
- Hence the contention of the petitioner that he was unable to respond to the notices has to be necessarily rejected.
- Also, there is an alternate efficacious remedy available to the petitioner which is the appellant's authority
- Having failed to make use of the opportunities granted by the revenue to respond to the notices sent by them, the question of entertaining this writ petition will not arise

