



WP NO. 14097



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WEB COPY

WP NO. 14097 of 2025

AND

WMP 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 - 600040

Petitioner(s)

Vs

The Income Tax Officer

National Faceless Assessment Centre, Income Tax Department, Ministry Of Finance, 4th Floor, Mayur Bhawan, Connaught Lane, Connaught Place, New Delhi 110001. and another

Respondent(s)

For Petitioner(s):

M.P.Senthil Kumar

For Respondent(s):

Mr.D.Prabhu Mukunth Arunkumar, Jr.St.counsel

ORDER

Mr.D.Prabhu Mukunth Arunkumar, learned Junior Standing counsel, takes notice on behalf of the respondents.

2. The learned counsel for the petitioner would submit that in this case, the petitioner had received an intimation dated 10.03.2025, whereby, it was informed that the personal hearing was scheduled to be held on 11.03.2025. Since the accountant, who is handling



the GST matters, was out of station, they sought for 2 days time to appear for personal hearing. However, the respondent had insisted the petitioner to appear on 11.03.2025.

Thereafter, on 11.03.2025, once again, the petitioner sought for time, however, the same was not granted by the respondent. Under these circumstances, the impugned order came to be passed without providing any opportunity of personal hearing to the petitioner, which is a clear violation of principles of natural justice. Hence, he prays for an order of interim injunction.

3. Considering the submissions made by the petitioner, this Court is *prima facie* satisfied and is inclined to grant an order of interim injunction. Accordingly, there shall be an order of interim injunction till the next date of hearing.

4. Post this matter on 25.06.2025.

22-04-2025

nsa

To

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 110001.

2. The Income Tax Officer

Corporate Circle 1(1) 2nd Floor, Wanaparthy Block, Aayakar Bhavan, 121, M G Road, Nungambakkam, Chennai - 600034