

INTERPRETATION OF TAXING STATUTES:

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PRINCIPLES OF NATURAL JUSTICE:

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INTRODUCTION:

We, the people of India resolved to constitute India into a SOVEREIGN SOCIALIST SECULAR DEMOCRATIC REPUBLIC in order to secure to all our citizens: Justice, social, economic and political; Liberty of thought, expression, belief, faith and worship; Equality of status and of opportunity; and to promote among all of us Fraternity, assuring the dignity of the individual and the unity and integrity of the Nation.



THE THREE ORGANS

To govern is the duty of the Executive, headed by the President. To legislate is the duty of the Parliament and State Legislatures. It is for the judiciary to keep a watch, visit and see that the freedom enshrined in the Constitution reach to every citizen and is not jeopardized or tinkered with or obstructed by the executive or any person in authority or otherwise.



THE INDIAN LEGAL SYSTEM

The Indian legal system is the product of history. It is rooted in our soil; nurtured and nourished by our culture, languages and traditions; fostered and sharpened by our genius and quest for social justice; reinforced by history and heritage inspired and strengthened by English Law guided and enriched by concepts and precepts of justice, equity and good conscience which are indeed the hallmarks of the common law.

❖ TAXATION

Article 265 of the constitution mandates that no tax shall be levied or collected except by the authority of law. It provides that not only levy but also the collection of a tax must be under the authority of some law.

❖ THE TAX LAWS

Tax laws are highly complex, complicated and beyond understanding of a tax-payer. The words and expressions used are not simple. Many sections contain sub-sections, clauses, sub-clauses. Many deeming provisions have been inserted. Meaning of an expression is extended by way of Explanation and is curtailed by way of proviso, sometimes more than one provisos and explanations meaning differently.

❖ **MEANING:**

Natural justice is an important concept in administrative law. The doctrine of natural justice seeks not only to secure justice but also to prevent miscarriage of justice".

Natural justice is an important concept in administrative law. In the words of Megarry, J it is `justice that is simple and elementary, as distinct from justice that is complex, sophisticated and technical. Natural justice has meant many things to many writers, lawyers and systems of law. It has many colours and shades and many forms and shapes. It is also known as `substantial justice", `fundamental justice", `universal justice" or `fair play in action". It is not possible to define precisely and scientifically the expression `natural justice".

Wade states that the rules of natural justice operate as implied mandatory requirements, non observance of which invalidates the exercise of the power. He adds, `the presumption is, it (natural justice) will always apply, however silent about it the statute may be.

The aim of the rules of natural justice is to secure justice or o put it negatively to prevent miscarriage of justice.

The norms of natural justice are based on two ideas:

1. ***Audi alteram partem***, - No one should be condemned unheard; the person, who has to be effected by a decision has a right to be heard; and
2. ***Nemo judex in re sua*** – No one should be made a judge in his own cause or the *rule against bias*; the authority deciding the matter should be free from bias.

❖ **APPLICATION & SCOPE.**

The Doctrine focuses on the rule of fair hearing, which is one of the essential rules of the Natural Justice.

However the applicability of the principles of natural justice depends upon the facts and circumstances of each case. The Supreme Court has reiterated that the principles of natural justice are neither rigid nor they can be put in a straight jacket but are flexible. It is well established that rules of natural justice are not rigid rules, they are flexible and their application depends upon the setting and background of statutory provisions, nature of the right which may be affected and the consequences which may entail, its application depends upon the facts and circumstances of each case.

The reason for the flexibility of natural justice is that the concept is applied to a wide spectrum of the decision-making bodies.

It is settled law and there is no dispute that the principles of natural justice are binding on all the courts judicial bodies and quasi judicial authorities. But the important questions are: Whether these principles are applicable to administrative authorities? Whether those bodies are also bound to observe them? Whether an administrative order passed in violation of these principles is ultra vires on that ground.

Audi alteram partem does not enshrine a principle of mere formality. It embodies a very valuable right of a citizen, i.e. not to be condemned

unheard. Hence, to the extent possible, courts insist on the principles of natural justice being observed in the matter of conducting proceedings which culminate in orders likely to affect the rights of the party concerned.

It is now well settled that a statutory body, which is entrusted by statute with a discretion, must act fairly. It does not matter whether its functions are described as judicial or quasi judicial on the one hand, or as administrative on the other hand. Principles of Natural justice apply both to Judicial & administrative Acts : **Uma Nath Pandey & ors v/s. State Of UP AIR 2009 SC 2375.**

Moreover, the principle of natural justice apply not only to the legislation or State action but also apply where any tribunal, authority or body of persons, not falling within the definition of "State" under Article 12, is charged with the duty of deciding a matter/In such a case, the principles of natural justice require that it must decide such a matter fairly and impartially.

In **Union of India vs. P.K. Roy**, speaking for the Supreme Court, Ramaswami, J. Observed: The extent and application of the doctrine of natural justice cannot be imprisoned within the strait jacket of a rigid formula. The application of the doctrine depends upon the nature of the jurisdiction conferred on the administrative authority, upon the character of the rights of the persons affected, the scheme and policy of the statute and other relevant circumstances disclosed in the particular case.

- The assessing officer should observe the principle of natural justice while making the assessment. **Dhakeswari Cotton Mills vs. CIT (1954) 26 ITR 775. SC**
- The right is so fundamental that the failure to observe the principles of natural justice cannot be made good in appeal. Lack of opportunity before the Assessing Officer cannot be rectified by the appellate authority by giving such opportunity.
Tin Box Co. vs. CIT (2001) 249 ITR 216 (SC)

- A reassessment completed without furnishing the reasons actually recorded by the AO for reopening of assessment is not sustainable in law. The subsequent supply of the reasons would not make good of the illegality suffered at the stage of reopening of the assessment.

**Tata International Ltd. vs. Dy. CIT (2012) 52 SOT 465 (Mum);
CIT vs. Videsh Sanchar Nigam Ltd. (2012) 340 ITR 66 (BOM)**

- The Commissioner must give an opportunity to the assessee if he desires to use the evidence collected against the assessee through reports of subordinate authorities. On the facts the court held that order passed by Chief Commissioner denying approval under section 10(23C)(vi), relying upon certain adverse material without supplying the same to the petitioner and without allowing an opportunity of rebuttal thereof does not fully meet the requirement of principles of natural justice and therefore, it can be sustained.

Rastra Sahayak Vidyalaya Samiti v. CCIT (2012) 246 CTR 154 (Raj.)(High Court)

- Assessing Officer is awarded cost for not following the direction of Tribunal and for passing the order without following the principle of natural justice.

Sushila Suresh Malge v. ACIT (Mum.)(Trib).www.itatonline.org.

❖ **NATURAL JUSTICE AND ITS ESSENTIAL ELEMENTS.**

The principles of natural justice have been developed and followed by the judiciary to protect the right of the public against the arbitrariness of the administrative authorities. Natural Justice implies fairness, reasonableness, equity and equality. The aim of natural justice is to secure justice; to prevent miscarriage of justice and to give protection to the public against the arbitrariness.

- **Article 14, 19, 21 of the Indian Constitution** lay down the cornerstone of natural justice in India. In the case of *E P Royappa v. State of Tamilnadu*, the apex court held that a properly expressed and authenticated order can be

- challenged on the ground that condition precedent to the making of order has not been fulfilled or the principles of natural justice have not been observed. In another landmark case of ***Maneka Gandhi v. Union of India (1978) 1 SCC 248***, the apex court held that law which allows any administrative authority to take a decision affecting the rights of the people, without assigning the reason for such action, cannot be accepted as a procedure, which is just, fair and reasonable, hence violative of Articles 14 and 21.
- Natural justice is a branch of public law. It is a formidable weapon which can be wielded to secure justice to citizens. Rules of natural justice are `basic values" which a man has cherished throughout the ages. Principles of natural justice control all actions of public authorities by applying rules relating to reasonableness, good faith and justice, equity and good conscience. Natural justice are indeed great assurances of justice and fairness. The underlying object of rules of natural justice is to ensure fundamental liberties and rights of subjects. They thus serve public interest. The golden rule which stands firmly established is that the doctrine of natural justice is not only to secure justice but to prevent miscarriage of justice. ***Justice P.D. Dinakaran vs. Hon"ble Judges Inquiry Committee AIR 2011 SC 3711***

I. Audi alteram partem:

The maxim ***audi alteram partem*** accentuates the rule of fair hearing. It lays down that *No one should be condemned unheard*. It is the first principle of the civilised jurisprudence that a person facing the charges must be given an opportunity to be heard, before any decision is taken against him. ***Hearing means „fair hearing“***. In ***Cooper v. Wandsworth Board of Works, (1861-73) ALL ER 1554*** , BYLES J. observed that the laws of God and man both give the party an opportunity to defend himself. Even God did not pass a sentence upon Adam before he was called upon to make his defence.

The norms of ***reasonableness of opportunity of hearing*** vary from body to body and even case to case relating to the same body. The courts, in order to look into the reasonableness of the opportunity, must keep in mind the nature of the functions imposed by the statute in context of the right affected. The civil

courts, in India, are governed in the matter of proceedings, through the Civil Procedure Code and the criminal courts, by the Criminal Procedure Code as well as the Evidence Act. But the adjudicatory bodies functioning outside the purview of the regular court hierarchy are not subject to a uniform statute governing their proceedings.

In ***Mineral Development v. State of Bihar AIR 1960 SC 468***, the apex court observed that the concept of fair hearing is elastic and not susceptible of a precise and easy definition. The hearing procedures vary from the tribunal, authority to authority and situation to situation. It is not necessary that the procedures of hearing must be like that of the proceedings followed by the regular courts.

In the 1970 case of ***A. K. Karaipak v. Union of India (1969) 2 SCC 262***, the Supreme Court made a statement that the fine distinction between the quasi-judicial and administrative function needs to be discarded for giving a hearing to the affected party. Before the *Karaipak's case*, the court applied the natural justice to the quasi-judicial functions only. But after the case, the natural justice could be applied to the administrative functions as well.

Features of Audi alteram partem .

1. ***Right to notice.*** The term „Notice“ originated from the Latin word „*Notitia*‘ which means „being known“. Thus it connotes the sense of information, intelligence or knowledge. Notice embodies the rule of fairness and must precede an adverse order. It should be clear enough to give the party enough information of the case he has to meet. There should be adequate time for the party, so that he can prepare for his defence. It is the *sine qua non* of the right of hearing. If the notice is a statutory requirement, then it must be given in a manner provided by law. Thus notice is the starting point in the hearing. Unless a person knows about the subjects and issues involved in the case, he cannot be in the position to defend himself. This unwritten right of hearing is fundamental to a just decision by any authority which decides a controversial issue affecting the rights of the rival

contestants. This right has its roots in the notion of fair procedure. It draws the attention for the party concerned to the imperative necessity of not overlooking the other side of the case before coming to its decision, for nothing is more likely to conduce to just and right decision than the practice of giving hearing to the affected parties. ***Darshanlal Nagpal vs. Govt. (NCT of Delhi) (2012) 2 SCC 327.*** As per ***GKN Driveshafts (India) Ltd v. ITO (2003) 259 ITR 19 (SC)*** and the rules of natural justice, the AO is bound to furnish reasons within a reasonable time so that the assessee could file objections against the same.

Adequacy of the notice:

- Time, place and nature of hearing.
- Legal authority under which hearing is to be held.
- Statements of specific charges which the person has to meet.

2. ***Right to know the evidence against him.*** Every person before an administrative authority, exercising adjudicatory powers has right to know the evidence to be used against him. The court in case of ***Dhakeshwari Cotton Mills Ltd. v. CIT (supra)***, held that the assessee was not given a fair hearing as the Appellate Income Tax tribunal did not disclose the information supplied to it by the department. A person may be allowed to inspect the file and take notes.

The principle of natural justice is so fundamental that it is not to be construed as a mere formality. Where the material relied upon are not enclosed in a show cause notice, there is no sufficient opportunity.

Appropriate Authority vs. Vijay Kumar Sharma (2001) 249 ITR 554 (SC)

Lack of opportunity before the Assessing Officer cannot be rectified by the appellate authority by giving such opportunity. ***Tin Box Co. vs. CIT (2001) 249 ITR 216 (SC).***

However non-furnishing of “all documents” does not violate principles of natural justice . When the only object in making such demand was to obstruct the proceedings

Kanwar Natwar Singh v. Directorate of Enforcement (2011) 330 ITR 371 (SC)

3. **Right to present case and evidence.** The adjudicatory authority must provide the party a reasonable opportunity to present his case. This can be done either orally or in written. The requirement of natural justice is not met if the party is not given the opportunity to represent in view of the proposed action.

4. **Right to cross-examination.** The right to rebut adverse evidence presupposes that the person has been informed about the evidence against him. Rebuttal can be done either orally or in written, provided that the statute does not provide otherwise. Cross examination is a very important weapon to bring out the truth. Section 33 of the Indian Evidence Act, 1972, provides for the rights of the parties to cross-examine. The cross-examination of the witnesses is not regarded as an obligatory part of natural justice. Whether the opportunity of cross examination is to be given or not depends upon the circumstances of the case and statute under which hearing is held. **[(1980) 125 ITR 713 (SC)] – Kishinchand Chellaram v/s. CIT[(2001) 249 ITR 554 (SC)]**

Failure to give the assessee the right to cross-examine witnesses whose statements are relied upon, results in breach of principles of natural justice. It is a serious flaw which renders the order a nullity; **Andaman Timber Industries vs. CCE (Supreme Court) (2015) 127 DTR 241/ 281 CTR 241 (SC)**

Reliance on statements of third party without giving the assessee the right of cross-examination results in breach of principles of natural justice. **R. W. Promotions P. Ltd vs. ACIT (Bombay High Court) (2015) 376 ITR 342 (Bom.)(HC)**

5. **Right to counsel.** For some time the thinking had been that the Counsel should be kept away from the administrative adjudication, as it saves time and expense. But the right to be heard would be of little avail if the counsel were not allowed to appear, as everyone is not articulate enough to present his case.
6. **Reasoned decisions or speaking orders:** Basic rule of law and natural justice requires recording of reasons in support of the order. The basic rule of law and natural justice require recording of reasons in support of the order. The order has to be self explanatory and should not keep the higher court guessing for reasons. Reasons provide live link between conclusion and evidence. That vital link is the safeguard against the arbitrariness, passion and prejudice. The reason is a manifestation of mind of the adjudicator. It is a toll for judging the validity of the order under challenge. It gives opportunity to the court to see whether or not the adjudicator has proceeded on the relevant material and evidence. **In KEC International Ltd. v. B.R. Balakrishnan(2001) 251 ITR 158**, the importance of reasoned orders being passed on the stay applications was emphasized.
- **Rajesh Mahajan v. CIT (2012) 249 CTR 28/ 204 Taxman 522 (SC.)**
 - **Kum Nirmala Tikana Giripo vs. State of Maharashtra & Ors. 2009 Vol. 111(1) Bom L.R . 0113**
 - **ICICI Bank Ltd and Anr. Vs. State of Mah. And Anr. 2009 Vol 111 (8)Bom.L.R. 3532**
 - **Jt. CIT v. Saheli Leasing & Industries Ltd (2010) 324 ITR 170 (SC) .**

Detailed guidelines laid down as to how judgements should be written

II. RULE AGAINST BIAS (NEMO JUDEX CAUSA SUA):

Bias means an operative prejudice, whether conscious or unconscious in relation to a party or issue. The rule against bias flows from following two principles: -

- a) No one should be a judge in his own cause;
- b) Justice should not only be done but manifestly and undoubtedly be seem to be done.
- c) *Judges, like Caesar's wife, should be above suspicion.*

The Principle is not confined merely to the case where the Judge is an actual party to a cause, but applies to a cause in which he has an interest. An "Interest", has been defined as a legal interest or a pecuniary interest and is to be distinguished from "favour". Such an interest will disqualify a Judge. The interest (or bias) which disqualifies must be one in the matter to be litigated. Thus a judge should not only be impartial but should be in a position to apply his mind objectively to the dispute before him.

In ***Hyundai Heavy Industries Ltd v. UOI (2011) 243 CTR 313 (Uttarakhand) (High Court)***, the court observed that the jurisdictional Commissioner cannot be nominated as member of DRP.

Same officer cannot decide the appeal against the order passed by him as inferior authority , ***Mohd. Chand v/s. State of UP Writ C No. 24629 of 2012 dt 22-5-12.***

- No one shall be judge in his own cause. Principles may be excluded by statute. The question of bias will have to be decided on the facts of each case. If the assessee is able to establish that the Assessing Officer was in fact biased in the sense that he was involved or interested in his personal capacity in the out come of the assessment or procedure for assessment, no doubt, it would be a good ground for setting aside the assessment order.

UOI & Others v. Vipin Kumar Jain & Others (2005) 9 SCC 579 / (2003) 260 ITR 1 (SC)

Bias can take many forms: -

- Personal Bias
- Pecuniary Bias
- Subject-matter bias
- Departmental bias

CONCLUSION

The natural justice forms the cornerstone of every civilized legal system. It is not found in the codified statutes. But it is inherent in the nature. Being uncodified, the natural justice does not have a uniform definition. However, it lays down the minimum standard that an administrative agency has to follow in its procedure. Even God never denied the natural justice to the human beings. So the human laws also need to be in conformity with the rules of natural justice. Every Administrative order which involves civil consequences must follow the rules of Natural Justice.

The rule of fair hearing must be followed to prevent the miscarriage of justice. If an accused is punished unheard, the purpose of law is defeated. A judgment which is the result of bias or want of impartiality on the part of a Judge will be regarded as a nullity and the trial coram non iudice.

Case laws: ON Natural Justice:

1. **Natural Justice – Adjudication – Duty of Disclosure – Extent and Scope – Foreign Exchange- Supply of Documents – Furnishing copies**

The documents which the appellants wanted were documents upon which no reliance was placed by the authority for setting the law in to motion. The demand for supply of all documents in possession of the authority was based on vague, indefinite and irrelevant grounds. The appellants were not sure whether they were asking for copies of documents in the possession of the adjudicating authority or in the possession of the authorized officer who lodged the complaint. The only object in making such demand was to obstruct the proceedings. Non-furnishing of “all documents” does not violate principles of natural justice

Kanwar Natwar Singh v. Director of Enforcement (2011) 330 ITR 374 (SC)

2. Natural Justice – Orders – Speaking Orders – Guidelines

Detailed guidelines laid down as to how judgements should be written.
(A.Y. 1995-96)

Jt. CIT v. Saheli Leasing & Industries Ltd (2010) 324 ITR 170 (SC) .

3. Natural Justice – Need to show prejudice – Opportunity

By now it is a well settled principle of law that doctrine of principle of natural justice is not an embodied Rule. It cannot be applied in a straight jacket formula. To sustain the complaint of violation of the principle of natural justice one must establish that he has been prejudiced by non-observance of principle of natural justice. As held by the High Court, the appellant has not been able to show as to how he has been prejudiced by non-furnishing of the copy of the enquiry report. The appellant has filed an appeal before Appellate Authority which was dismissed as noticed above. It is not his case that he has been deprived of making effective appeal for non-furnishing of copy of enquiry report. He has participated in the enquiry proceedings without any demur. It is undisputed that the appellant has been afforded enough opportunity and he has participated throughout the enquiry proceedings, he has been heard and allowed to make submission before the enquiry Committee.

Om Prakash Mann v. Director of Education (Basic) & Ors. (2006) 7 SCC 558 (SC)

4. Natural Justice – Application of principle – Natural

Natural justice is an inseparable ingredient of fairness and reasonableness. It is even said that the principles of natural justice must be read into unoccupied interstices of the statute, unless there is a clear mandate to the contrary.

Suresh Chandra Nanhorya v. Rajendra Rajak & Ors. (2006) 7 SCC 800 (SC)

5. Natural Justice – Award – Writ

The principles of natural justice were also not required to be complied with as the same would have been an empty formality. The Court will not insist on compliance of the principles of natural justice in view of the binding nature of the award. Its application would be limited to a situation where the factual position or legal implication arising there under is disputed and

not where it is not in dispute or cannot be disputed. If only one conclusion is possible, a writ would not issue only because there was a violation of the principles of natural justice.

Punjab National Bank & Ors. v. Manjeet Singh & Anr. (2006) 8 SCC 647 (SC)

6. Natural Justice – Judicial Bias – Exclusion by statute

No one shall be judge in his own cause. Principles may be excluded by statute. The question of bias will have to be decided on the facts of each case. If the assessee is able to establish that the Assessing Officer was in fact biased in the sense that he was involved or interested in his personal capacity in the out come of the assessment or procedure for assessment, no doubt, it would be a good ground for setting aside the assessment order.

UOI & Others v. Vipin Kumar Jain & Others (2005) 9 SCC 579 / (2003) 260 ITR 1 (SC)

7. Natural Justice – Fairness – Good conscience

Settled principles of „statutory interpretation“ require that a provision in a legislative enactment is to be interpreted in a manner which conforms to rules of natural justice, i.e., which may not be against sense of „fairness“ and „good conscience“. (A.Ys. 1998-99 to 2000-01)

Mithlesh Kumar Tripathi v. CIT (2006) 280 ITR 16 (All.) (High Court).

8. No opportunity offered to established dealers stand. Hence, failure of principles of natural justice: Section 25 of the Kerala VAT Act, 2003.

Section 25 of the Kerala VAT Act, 2003. Dealer regularly effecting purchases from another registered dealer(Orient Timbers) through an agent. AO unearthed 12 purchase transactions from the turnover said to have been from Orient Timbers. Dealers stating that those purchases were made by the agent using TIN No. of the dealer. **No opportunity offered to established dealers stand.** Hence, failure of principles of natural justice argued out was proper. Authorities ought to have paid attention to the contention raised by the dealer. The dealer had lodged the complaint against the agent alleging `Fraud and Cheating“. Therefore, looking to the complaint, conclusion arrived by the AO defective, and, hence, the order was set aside, directing the AO to decide the matter afresh after giving opportunity to the dealer.

Madeena Timber Industries V/s. State Of Kerala (2014) 22 KTR 182 (Ker)

9. S. 179 : Private company - Liability of directors - Non-executive director - Natural justice - Order passed without giving an opportunity of being heard and without informing about efforts made by the department to recover tax due from company was set aside [S. 264]

The assessee was non-executive director of company. He resigned from the Board on 29th April, 1994. On 27th September, 2006 the assessee was issued notice to recover the tax due of the company for the A.Y. 1986-87 to 1993-94 under section 179 of the income tax Act. The assessee informed to the Assessing Officer that the Company is a partnership firm having 80% share hence, the Assessing Officer must proceed against the firm for recovery dues of the Company. The Assessing Officer rejected the application of assessee. Assessee moved petition under section 264 which was rejected by the Commissioner without giving an opportunity of hearing. On writ petition the Court set aside the order of Commissioner and Assessing Officer and directed the Assessing Officer to pass an order after following principle of natural justice and including granting a personal hearing (A.Y. 1986-87 to 1993-94)

Bhupatlal J. Sheth v. ITO (2012) 210 Taxman 481 / 80 DTR 279 (Bom.)(HC)

9.1 S. 179:Private company–Liability of directors-Public company - No material to show attempt was made to pierce corporate veil - No notice to company regarding such investigation- Recovery proceedings against director was held to be not valid.

Action u/s 179 can be taken against the directors of a public limited company by lifting the corporate veil. Held, that it was an undisputed position that the company was a limited company and not a private limited company. There was no attempt to lift the corporate veil. The order passed based on the lifting of the corporate veil even if it had taken place would be in breach of the principles of natural justice and, hence, could not be sustained. The order was liable to be quashed.

Ajay S. Patel .v. ITO (2015) 375 ITR 72 (Guj.)(HC)

REASSESSMENT :

10. S. 148 : Reassessment - Cost on department - Undesirable haste in passing assessment order results in miscarriage of justice - Awarded cost on department - Reassessment order was quashed

The Assessing Officer issued a reopening notice under section 148 and furnished the recorded reasons pursuant to which the assessee submitted its objections as required by GKN Driveshafts (India) Ltd. v. ITO (2003) 259 ITR 19 (SC). The objections were filed on 26.10.2010 and were disposed of vide order dated 2.11.2010 by a non-speaking and cryptic order. Thereafter, without issuing any further notice or hearing the assessee, the Assessing Officer passed an assessment order dated 19.11.2010 even though the limitation period for passing the order was to expire on 31.12.2010. The assessee filed a Writ Petition to challenge the reopening. Held by the High Court quashing the reassessment order and passing strictures:

Though, pursuant to GKN Driveshaft, the Assessing Officer was under an obligation to dispose of the objections to the reopening by passing a speaking order, he passed a non-speaking and cryptic order.

Further, though the Assessing Officer had sufficient time to complete the assessment, he had proceeded with the reassessment proceedings with undesirable haste and hurry, in violation of principles of natural justice and contrary to the procedure mandated and this had resulted in a miscarriage of justice. The fact that the assessee had an alternative remedy of filing an appeal (which it had exercised) was no bar to the exercise of writ jurisdiction. The concerned CIT should examine the reassessment file in the present case and take appropriate action if warranted. The department to pay cost of Rs. 10,000/- to the assessee. (A.Y. 2003-04)

Sak Industries Pvt. Ltd. v. Dy. CIT (2012) 71 DTR 98 (Delhi)(HC)

11. S. 147 : Reassessment - Notice - Recorded reasons - After four years - Reasons for reopening not communicated, notice held to be invalid and quashed [S. 148]

The Assessing Officer issued the notice under section 148 after four years without disclosing the reasons and an opportunity to file an objections for reopening of reassessment. The assessee challenged the said notice by filing a writ petition. High Court allowed the writ petition and held that there was a complete violation of applicability of law by the Assessing Officer. He was required to communicate the reasons for reopening the assessment which he had failed to do. As there is violation of the

governing principles of natural justice the order was quashed and set aside. (A.Y. 2004-05)

Agarwal Metals and Alloys v. ACIT (2012) 346 ITR 64 (Bom.)(HC)

- 12 S. 143(3) : Assessment - Assessment order passed without considering relevant materials and objections raised by assessee was held to be arbitrary and violative of principles of natural justice was quashed. [Art 226]**

Allowing the petition the Court held that, it is a cardinal principle of law that if relevant materials and objections are produced before a quasi - judicial authority, the quasi - judicial authority is duty - bound, under law, to advert to them, discuss them and then reject them by recording reasons. Accordingly the assessment order passed without considering relevant materials and objections raised by assessee was held to be arbitrary and violative of principles of natural justice was quashed..

Dhananjay Kumar Singh v. ACIT (2018) 402 ITR 91 (Pat) (HC)

- 13. S. 147 : Reassessment -if the reasons refer to any document, a copy should be provided to the assessee. Failure to do so results in breach of natural justice and renders the reopening void. [S. 148]
Deepraj Hospital (P) Ltd. v. ITO (Agra)(Trib), www.itatonline.org**

- 14. S. 197 : Deduction at source - Certificate for lower rate – Flaw in decision making process - No Change in facts during period between grant of certificate and order cancelling certificate — Violation of principles of natural justice — Order was quashed.**

Allowing the petition the Court held that; if the Department sought to cancel the certificate on the ground that a particular aspect had not been considered, before taking a decision to cancel the certificate already granted, it must have satisfied the requirement of natural justice by giving a copy of the same to the assessee and heard the assessee on it before taking a decision to cancel the certificate. The grant or refusal to grant the certificate under S. 197 had to be determined by the parameters laid down therein and rule 28AA and it could not be gone beyond the provisions to decide an application. The order dated October 23, 2017 did not indicate, what the profits were likely to be in the near future, which the Department might not be able to recover as it would be more than the carried forward losses. However, such a departure from the earlier view had to be made on valid and cogent reasons. Therefore, rendered the order bad. (AY. 2018 - 19)

15. Failed To Consider The Additional Evidence

A. S. 22: Income from house property – Notional rent- Additional evidence-Matter remanded to AO to determine afresh income from house properties. [S. 23]

The AO while computing the income from house property did not make enquiry with respect to the properties in accordance with the Act and failed to follow the principles laid down by the court to determine the prevailing market rent of these properties and rather computed the annual letting value based on notional rent on cost of properties. **The department failed to consider the additional evidence produced by the assessee thus vitiating the principles of natural justice.** Matter remanded. (AY. 2007-08)

Vishwanath Acharya v. ACIT (2016) 157 ITD 1032 (Mum.)(Trib.)

B. S. 250 : Appeal- CIT (A)–Additional evidence- Admission of additional evidence was held to be justified- Violation of principle of natural justice-Finding of Tribunal was deleted. [R.46A]

Dismissing the appeals of revenue the Court held that ; when the CIT(A) has allowed the AO adequate opportunity to examine the evidence provided by the assessee, neither the admission of the additional materials nor the decision of the CIT(A) to adjudicate the appeals himself rather than remanding the same can be faulted. However the Court held that Rule 46A(4), does not specifically exclude the principle of natural justice and therefore principles are to be read in the Rules. Finding in para 9 of the Tribunal was disapproved. (AY. 2002-03 to 2008-09)

CIT v. E.D. Benny & Ors. (2015) 234 Taxman 802 (Ker.)(HC)

C. S.250: Appeal- CIT (A)–Procedure-Rule 46A of the Income Tax Rules which regulates the admission of additional evidence by the CIT(A) cannot override the principles of natural justice.[R.46A] The assessee could collect various evidences only after passing of the assessment order. According to the assessee, these additional evidences are vital documents which are required to be considered in order to adjudicate the issue in a judicious manner. The principle “Audi alteram partem”, i.e. no man should be condemned unheard is the basic canon principles of natural justice and accordingly we find merit in the contentions of the assessee that Rule 46A of the Income Tax Rules cannot be over ride the principles of natural justice. Hence we are of the

view that the learned CIT(A) was not justified in refusing to admit the various additional evidences furnished by the assessee. Since the assessee was not given opportunity to contradict the findings given by the AO by not admitting the additional evidences, we are of the view that the Ld CIT(A) should re-adjudicate all the issues afresh by admitting the additional evidences.(I.T.A. No.5138/Mum/2015, dt. 06.04.2016)(AY. 2007-08) **Avan Gidwani v. ACIT (Mum.)(Trib).**

STATEMENT RECORDED:

16. S. 143(3)/ 292C: If the AO wants to rely upon documents found with third parties, the presumption u/s 292C against the assessee is not available. As per the principles of natural justice, the AO has to provide the evidence to the assessee & grant opportunity of cross-examination. Secondary evidences cannot be relied on as if neither the person who prepared the documents nor the witnesses are produced. The violation of natural justice renders the assessment void. The Dept cannot be given a second chance (All judgements considered)

CIT vs. Sunita Dhadha, June 6, 2018 (Supreme Court)

17. **S. 158BC : Block assessment-Unexplained cash credits-Statement on oath-Retracton-Cross examination-Natural justice-Addition was held to be not justified-The court declined to remand the matter to comply with natural justice since two decades had elapsed since the date of the search.[S.68, 132(4)]** Dismissing the appeal of revenue the Court held that ;the assessee explained the amount with reference to the entries in the books of account of the sales made during the year and the stock position. In other words, the Assessing Officer did not find that the cash seized represented amounts not emanating from sales but some other source. The fact that the assessee may have retracted his statement belatedly did not relieve the Assessing Officer from examining the explanation offered by the assessee with reference to the books of account produced before him. The assessee had an explanation for not retracting the statement earlier. He also furnished an explanation for the cash that was found in the hands of his employee and this was verifiable from the books of account. In the circumstances, it was unsafe for the Assessing Officer to proceed to make additions solely on the basis of the statement made under section 132(4) which was subsequently retracted. Court also held that; the basis for making the addition of Rs. 1,38,41,971 was the statement of the proprietor of the Bombay concern. He had furnished various details which were incriminating as far as the assessee was concerned. It was incumbent on the Assessing Officer, in those circumstances, to have afforded the assessee an opportunity of cross-examination of the proprietor. The Tribunal also noted that the assessee

could not be said to have not co-operated at all in the assessment proceedings. The court would not remand the matter to comply with natural justice since two decades had elapsed since the date of the search. There must be some finality to proceedings that seek to cover a block period beginning April 1, 1986. BP. 1-4-1996 to 20-06-2015)

CIT v. Sunil Aggarwal (2015) 379 ITR 367 (Delhi) (HC)

18. **Bogus expenditure:** A statement recorded u/s 133A under fear/ coercion cannot be relied upon by the AO if it is not corroborated by documentary evidence. The assessee is entitled to retract such statement. The AO is bound to give the assessee an opportunity to controvert evidence and cross examine the evidence on which the department places its reliance. A failure in providing the same can result in the order being a nullity (All judgements considered)

Concept Communication Ltd vs. DCIT, November 28, 2018 (ITAT Mumbai)

19. **Bogus Capital gains:**

Reliance by the AO on statements of third parties without giving the assessee an opportunity of cross-examination is a gross failure of the principles of natural justice and renders the assessment order a nullity

Anubhav Jain vs. ITO, November 28, 2018 (ITAT Delhi)

Duty to pass reasoned order:

20. **S. 254(1) : Appellate Tribunal-Natural justice-Duty to pass reasoned order-Tribunal copying order of Commissioner (Appeals) verbatim at different places-No independent application of mind-Matter remitted to Tribunal for decision afresh.**

On appeal the Court held that; the Tribunal had copied the order of the Commissioner (Appeals) verbatim at different places without even difference of punctuation. Thus, it could not be said that there had been independent application of mind. The Tribunal being a final fact finding authority was required to discuss the evidence before arriving at the conclusions. The order passed by the Tribunal was violative of the principles of natural justice and did not satisfy the requirements of a reasoned order. The order passed by the Tribunal was set aside and the matter was remanded to the Tribunal to decide it afresh after hearing the parties in accordance with law. (AY. 2007-2008)

Kewal Chaudharty v. CIT (2015) 378 ITR 52 (P&H) (HC)

21. S.254(1):Non-consideration by the ITAT of a judgement of the coordinate Bench makes the order a non-speaking one and breaches the principles of natural justice- Order of Tribunal was set aside.

Allowing the appeal, the Court held that; In fact the impugned order of the Tribunal in paragraph 6 thereof does record the appellant's reliance upon the decision of the Court of its coordinate Bench in *J.K. Investors (Bombay) Ltd vs. Assistant Commissioner of Income Tax (ITA No.7858/MUM/2011)* decided on 13th March, 2013. However, thereafter the impugned order does not deal with the appellant's reliance upon the decision of the Tribunal in *J.K. Investors (supra)* while dismissing the appellant-assessee's appeal before it. In fact the impugned order of the Tribunal ought to have dealt with its decision in *J. K. Investors (supra)* and considered its applicability to the present facts. In view of the fact that the impugned order of the Tribunal does not deal with its decision in *J. K. Investors (supra)* relied upon by the appellant-assessee in support of its submission as recorded in the impugned order itself makes the impugned order a nonspeaking order and, therefore, in breach of principles of natural justice. The substantial question of law is answered in the affirmative i.e. in favour of the appellant-assessee and against the revenue. However, the issue of applicability of Rule 8D of the Rules or otherwise has yet to be determined by the Tribunal. In these circumstances, we set aside the impugned order dated 10th July, 2013 passed by the Tribunal and restore the entire appeal to the Tribunal for fresh disposal in accordance with law. All contentions of both sides left open. (ITA No. 2342 of 2013, dt. 08.03.2016)

DSP Investment Pvt. Ltd. v. ACIT (Bom)(HC);

22. S. 254(1) : Appellate Tribunal-Natural justice- Order of Tribunal passed against assessee was in violation of natural justice and matter was to be remanded to decide issue afresh .[S. 37(3), 37(3A), 260A, 263]

CIT in revision proceedings set aside the order passed by the AO who has allowed the commission. Appeal of assessee was dismissed by the Tribunal. On appeal: The Court held that perusal of the order passed by the Tribunal shows that the documents and the data produced by the assessee as mentioned have not been taken into consideration. Therefore, the order does not satisfy the requirements as enunciated by the Apex Court in *Kranti Associates Pvt. Ltd. v. Masood Ahmed Khan* [2010] 9 SCC 496. Thus, the substantial question of law is answered accordingly and after setting aside the order of the Tribunal which is passed in violation of the principles of natural justice as per the law laid down by the Apex Court as mentioned above, the matter is remanded to

the Tribunal to decide afresh after affording an opportunity of hearing to the parties in accordance with law. As a result, the appeal stands disposed of.(AY. 2001-02)

Gurcharan Kaur (Smt.) .v. CIT (2015) 229 Taxman 71 (P&H)(HC)

23. S. 254(2) : Appellate Tribunal-Rectification of mistake- Ex parte order- Members of association on strike- Matter was set aside. [R. 24]

The assessee's advocate remained to be present at the time of hearing due to Members of Association being on strike. An ex-parte order was passed by Tribunal. On Miscellaneous Application filed by the assessee, the Tribunal held that argument advanced by the counsel for the assessee that the members of the Association being on strike still passing order behind the back of the assessee's representatives is in violation of principles of natural justice was not convincing, matter was remanded back for rehearing. (A.Y. 2008-09)

Vimal Singhvi v. ACIT (2015) 370 ITR 275 (Raj.)(HC)

24. S. 254(2) : Appellate Tribunal - Rectification of mistake apparent from the record – Principles of Natural Justice – Judgments relied upon by the ITAT were not confronted to any of the parties – Mistake apparent on record – Order was recalled.

Hikal Ltd. v. CIT (Mum) (Trib.)

25. S. 254(2A) : Appellate Tribunal – Stay – Recovery :

It is painful to note that the Dept officials in order to achieve targets at the close of the FY not only are tempted to ignore the principles of law and natural justice but cross their limits, in complete violation of the orders issued by judicial authorities. They are pressurised by higher officials to do so and they have to choose the lesser risky option of the two i. e. either to face the departmental action for not achieving targets or to face contempt proceedings. They choose the later option because perhaps they think that courts will not opt for strict view in case the amount coercively recovered is refunded after passing of the cut off date i. e. 31st March, and an apology tendered to the Court. [S 226,254(1)]

Greater Mohali Area Development Authority v. DCIT (Chd)(Trib),
www.itatonline.org

26. S. 263 : Commissioner-Revision of orders prejudicial to revenue-Revision–Direction to disallow deduction without giving any opportunity-Revision was held to be bad in law.

The Tribunal held that the CIT was supposed to indicate the omissions / commissions of the AO while passing the revisionary order. In this case he has taken over the role of AO. Besides he has violated the basic principles

of natural justice by directing the AO not to give opportunity of hearing to the assessee. Thus on both the counts the order of CIT is invalid. (AY. 2005-06)

Manas Salt Iodisation Industries (P) Ltd. v. ACIT (2015) 169 TTJ 172 (Gau.)(Trib.)

27. S. 263(1) obligates the CIT to give the assessee an opportunity of being heard before passing of his order.

While the CIT is entitled to consider a point which is not stated in the show-cause notice, he cannot pass the revision order unless the assessee is given the opportunity of being heard. Such an order is untenable in the eyes of law (Amitabh Bachchan 384 ITR 200 (SC) followed)

Ambuja Cements Limited vs. CIT, dtd: September 19, 2018 (ITAT Mumbai)

28. Power to transfer cases : sec 127

A. Power to transfer cases -- Notice must show application of mind and give reasons- Principles of natural justice must be followed at every step-Defect in notice cannot be cured by additional reasons in order. Allowing the petition the Court held that ; proper application of mind by the competent authority at Guwahati was lacking and because of this, the abdication of responsibility was discernible. It further appeared from the show-cause notice that the Commissioner had acted on the proposal of the investigation wing but what was that proposal and the nature of the approval to such proposal or even the gist thereof, was not disclosed in the show-cause notice issued by the Principal Commissioner. The notices and consequent orders under section 127 were not valid.

Mul Chand Malu v. UOI (2016) 383 ITR 367 (Gauhati)(HC)

B. Power to transfer cases – Natural justice - Order was set aside.

Assessee carried on business as builders and developers in Mumbai - On basis of search carried out at 'J' groups of companies by Director (Inv.), Nagpur, revenue transferred assessee's pending case with Mumbai to Aurangabad for sake of co-ordinated investigation. On writ the Assessee contended that it was in no manner connected with said 'J' groups of companies and, hence, transfer of its case from Mumbai to Aurangabad was not warranted. It was found that letter of Director (Inv.) was not made available to assessee even though impugned order had been passed relying upon same and, thus, impugned order had been passed in breach of principles of natural justice. therefore, impugned order was to be set aside.

Zodiac Developers (P.) Ltd. v. Principal CIT (2015) 234 Taxman 66 (Bom.)(HC)

C. Power to transfer cases - Opportunity of being heard-Reasons specified in order transferring assessee's cases to other jurisdiction were totally different from what was spelt out in show cause notices, impugned order was to be quashed.

The assessee filed writ Petition as he was aggrieved with the action of the action of the Departments whereby their cases were transferred to Chandigarh. Assessee's contention was that before their cases could have been ordered to be transferred, they were entitled to fair and proper hearing and principles of natural justice were required to be complied with and the adjudicating authority was under an obligation to furnish the relevant material which formed the basis of issuance of show- cause notices. This material was never disclosed either in the show cause notices or at the time of hearing and the same was disclosed only in the impugned order. Non disclosure of the same had caused serious prejudice to them. The HC allowed the Writ Petition and held that the reasons in the impugned order were totally different from what was spelt out in the show cause notices, impugned order was passed after taking into consideration the extraneous material which had never been brought to the notice of the assessee prior to passing of the impugned order, impugned order was hit by violation of principles of natural justice and was not sustainable.

Anand Chauhan v.CIT (2015) 273 CTR 296 (HP)(HC)

29. Adjournment :

A. S. 254(1):Appellate Tribunal- Duties- Adjournment -Failure by ITAT to grant an adjournment requested due to bereavement results in breach of principles of natural justice- Matter was set aside.

In the peculiar facts and circumstances of the case and in the interest of justice, the learned Tribunal could have given an opportunity of hearing to the appellant for the subsequent date. Having failed to grant a short adjournment has resulted in passing the impugned order in breach of the principle of natural justice which calls for the interference of this Court. The substantial question of law is answered accordingly. **Zuari Global Ltd. v.**

Pr. CIT(2016) 383 ITR 171 (Bom)(HC)

30. "No Man Can Be A Judge In His Own Cause".

S. 253:Appellate Tribunal-There is no judicial impropriety in the CIT filing an appeal before the Tribunal against his own order as CIT(A) deciding the appeal in favour of the assessee-

The department filed an appeal before the Tribunal against the order of the CIT(A). The CIT, who sanctioned the filing of the appeal, happened to be the same CIT(A) who had allowed the assessee's appeal. The assessee filed a C.O. claiming that the appeal was not maintainable as there was a violation of judicial propriety. It was claimed that the CIT(A) who had allowed the appeal could not, on becoming CIT, sanction the filing of an appeal against his own order as it violate the principle of "no man can be a judge in his own cause". The Tribunal dismiss the cross-objection stating: (i) The plea of the assessee that there was judicial impropriety in the case was not established because the present Commissioner of Income Tax Administration as Commissioner of Income Tax (Appeals) had passed the order and decided the issues on the basis of various case laws. However, when acting as Commissioner of Income Tax Administration and in view of the facts that there was no legal precedent by the Hon"ble Supreme Court or by the Hon"ble jurisdictional High Court on the said issue, directed the Assessing Officer to file appeal against the impugned order. It is not a case where the present person was setting in judgment of the earlier order passed by him but was acting in the capacity of administrator wherein the issues were put before higher forum to adjudicate the same. (ii) The reliance by the Ld. AR for the assessee on the ratio laid down by the Allahabad High Court in the case of Mohd. Chand And Another (supra) is misplaced as in the facts before the Hon"ble High Court, the person who had passed the basic order was later sitting in appeal and was hearing the appeal against his own order. In such circumstances, the Hon"ble High Court held that the principles of natural justice that no man can be a judge in his own cause, was attracted. Further the Ld. AR for the assessee placed reliance on the ratio laid down by the Hon"ble Supreme Court in the case of Ashok Kumar Yadav and Others (supra) wherein also similar principle of jurisprudence that no man can be a judge in his own cause was looked into and it was observed that where there was a reasonable likelihood of bias then such decision should not be taken. The Hon"ble Apex Court held that the basic principle underlying in this rule is that justice must not only be done but must also appear to be done and this rule has received wide recognition in several decisions of the Court. It is also important to note that this rule is not confined to cases where judicial power strictosensu is exercised. It is appropriately extended to all cases where an independent mind has to be applied to arrive at a fair and just decision between the rival claims of parties. (iii) The principle propounded by the Hon"ble Supreme Court was in respect of a decision between rival claims of the parties. However, in the facts of the present case, the situation was at variance where the CIT(A) had passed the impugned assessment order and then as Commissioner of Income Tax Administration had directed the Assessing Officer to file an appeal before the Tribunal against the said order and the

decision on the rival claims of the parties had to be taken by the Tribunal and not by the Commissioner of Income Tax Administration. On merits proportionate deduction allowed by the CIT(A) in respect of housing project was affirmed. (AY. 2007-08)

ITO .v. Paras Builders (2015) 40 ITR 507/ 69 SOT 82 (URO(Pune)(Trib)

31. S. 253: Severe strictures passed regarding the conduct of the Vice President and President of the ITAT and the CBDT for seeking to constitute Special Bench for non-judicial reasons and on grounds of "political sensitivity"

(ii) This is the most distressing part. The president forwarded the letter of the Board to the Vice president for his comments. This was purely an internal movement of the file. It was not that the matter was judicially assigned to the Vice president and notified on his board. There was no indication for any litigant to know that the file was now before the Vice president. In spite of this position, the Special counsel who was to be engaged by the Revenue met the Vice president and explained him the need for a special bench. How the Special counsel knew that the file of the matter was before the Vice president, is a mystery. This was a private meeting and the Petitioner was not informed. The matter was seized before the regular bench and the revenue was a contesting party. The Petitioner was completely unaware that any such private meeting had taken place between the counsel and the Vice president. Permitting a party to the litigation to meet privately in absence of other side in respect of an ongoing litigation and then base an opinion on such meeting ,was most improper on the part of the Vice president. The Vice president did not even find it improper and he has proceeded to place the said private meeting on record as if nothing was wrong about the same. Not only holding such private meetings is opposed to judicial conduct, but not knowing that it is an improper judicial conduct, makes the matters worse.

(iii) The Vice president had played a major role in the decision making process to constitute the special bench. After he received the file from the president for his opinion, he suggested that the Regular Bench should give their opinion. He asked them to consider formation of a special bench and for that purpose hold a hearing, if necessary. When the opinion was received from the Regular Bench, he gave his own comment that the Bench had recommended a special bench, omitting to mention that the Bench had recommended a bench outside Andhra Pradesh. The Vice president, therefore, was an integral part and in fact played a major role in a decision to constitute a special bench.

(iv) It is true that the final order of the president is not a judicial order. Nevertheless, even when a judicial body acts in administrative capacity, in midst of the litigation, which order will have effect on the ultimate outcome, the judicial body, must act with fairness, and not allow itself to be influenced. This is a fundamental principle. We will be failing in our duty if we do not uphold this most important principle. No attempts to influence a judicial body by non judicial methods can be permitted and tolerated. If a litigant, be it the State, indulges in such acts, it shall not derive any benefit there from. Such tainted process must be obliterated and undertaken again. This course of action is necessary to retain the faith of litigants in the quality of justice rendered by the Tribunal. It is also necessary to send a strong signal to all the litigants, including the State, to make no attempts to influence a judicial body by non judicial methods.

(v) What is further troubling is that is the introduction of „political sensitivity“.In fact, the request letter of the Board does not specifically invoke this concept. It is the Vice president who has introduced this concept. This concept is then carried forward by the Regular Bench and during the arguments before us. We fail to understand how „political sensitivity“ is relevant in tax litigation. Tax is levied and collected under the sovereign power of the State. The Revenue is entrusted with collecting the tax and employ all legitimate methods to bring the tax evaders to book. The Tribunal is established to adjudicate disputes arising from the application of the Act. In the scheme of the Act, political affiliation of an assessee is irrelevant. The Vice president thought the case was politically sensitive. This was after the private meeting with the representative of the Board. So are we to presume that politics was discussed in the meeting? The Vice president has sown a seed of an irrelevant and potentially dangerous concept in the income tax litigation. Consider a converse scenario. There could be situation where an assessee may send its representative to hold a private meeting to refer the entire matter to special bench because the result before regular bench may affect his political career or that the issue in his case is politically sensitive. We therefore strongly deprecate the invocation of this criterion. The collection of tax and the adjudication must move unconcerned with political identity.

Jagati Publications Ltd vs. President, ITAT (Bom HC)

- 32. S. 271(1)(c) : Penalty – Concealment - Additional ground – Omission to strike off the relevant clause in the notice issued under section 271 r/w. section 271(1)(c) is a legal issue hence require to be admitted . Non striking of the irrelevant clause in the notice clearly brings out the diffidence on the part of AO and no clear and crystalised charge has been conveyed to the assessee under S. 271(1)(c), which has to be met by it.**

Proceedings suffer from non - compliance with principles of natural justice. Consequently, the penalty imposed was deleted.

Autoriders India (P) Ltd. v. ACIT (2018) 191 TTJ 376/ 161 DTR 217 (Mum.)(Trib.)

S. Chandrashekar v. ACIT (2017) 396 ITR 538 (Karn) (HC)

33. S. 245 : Refunds - Set off of refunds against tax remaining payable

Adjustment of refund without giving an opportunity of hearing was held to be breach of principles of natural justice hence bad in law. [Art. 226]

S. Narayanan v. CIT (2017) 395 ITR 271 (Mad) (HC)

THANK YOU

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