



W.P.No.14552 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.14552 of 2026

and

W.M.P.Nos.15799 & 15802 of 2026

World Vision of India,
16, VOC Main Road,
Kodambakkam, Chennai-600 024,
Represented by Authorised Signatory,
Lisha John.

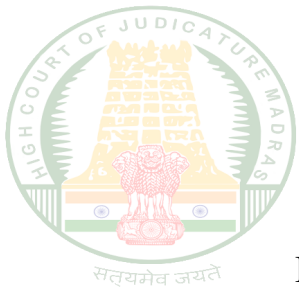
..Petitioner

Vs

The Assessment Unit,
Income Tax Department,
121 MG Road,
Nungambakkam, Chennai-600 034.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to quash the assessment order (hereinafter referred to as the Impugned Notice) issued by the respondent bearing Identification No.ITBA/AST/S/143(3)/2025-2026/1087768396(1) dated 23.03.2026 in PAN No.AAAAW0007G passed in the Petitioner's case for AY 2024-2025 and consequently direct the Respondent to give an opportunity to file a reply to the show cause notice dated 27.02.2026 issued by the respondent.



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For Petitioner:

Mr.M.V.Swaroop

For Respondent:

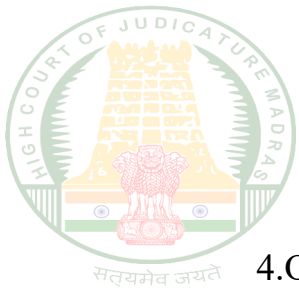
Mr.V.J.Arulraj,
Senior Standing Counsel

ORDER

An assessment order dated 23.03.2026 for assessment year 2024-2025 is challenged primarily on the ground of breach of principles of natural justice.

2.Learned counsel for the petitioner submits that the petitioner had replied to earlier notices issued under Section 142(1) of the Income Tax Act (I-T Act), but could not reply to show cause notice dated 27.02.2026 within the specified time limit on account of non-receipt thereof. After coming to know of such notice later, he submits that reply dated 21.03.2026 was issued. Without considering such reply, he submits that assessment order dated 23.03.2026 was issued.

3.Mr.V.J.Arulraj, learned Senior Standing Counsel, appears on behalf of the respondent. He submits that the show cause notice called upon the petitioner to reply on or before 05.03.2026. On account of non-receipt of a reply within the specified time limit, he submits that the assessment order was issued.



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4. On perusal of the assessment order, it is noticeable that the petitioner has replied to earlier notices under Section 143(2) and Section 142(1) of the I-T Act. Even in respect of the show cause notice dated 27.02.2026, the petitioner has replied, albeit, after the time limit specified in the show cause notice. The reason for not replying earlier is the assertion that the show cause notice was not received. The interest of justice warrants reconsideration under these facts and circumstances.

5. Therefore, impugned assessment order dated 23.03.2026 is set aside and the matter is remanded to the assessing officer. After providing a video conference hearing, a fresh assessment order shall be issued within three months from the date of receipt of a copy of this order.

6. The writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

03-07-2026

Index: No
Speaking order
Neutral Citation: No
hvk



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SENTHILKUMAR RAMAMOORTHY, J.

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To

The Assessment Unit,
Income Tax Department,
121 MG Road,
Nungambakkam,
Chennai - 600 034.

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