



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 24254 of 2026

W.M.P.Nos.26404 & 26409 of 2026

Veerappan Venkateswaran

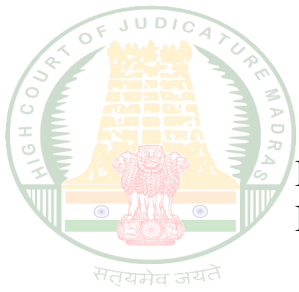
..Petitioner(s)

Vs

1. Assessment Unit
Income Tax Department, National Faceless
Assessment Centre (NFAC),
Ministry of Finance, Government of India,
New Delhi – 110001.
2. The Principal Commissioner of Income Tax-1
Government of India, Ministry of Finance and
Income Tax Department, No.67-A, Race
Course Road, Race Course, Gopalapuram,
Coimbatore - 641018.
3. Income Tax Officer
Ward (14) TPR
Government of India Ministry of Finance &
Income Tax Department
No.121 ADAMS Building Sixty Feet Road
Tiruppur ,Tamil Nadu – 641 602.

..Respondent(s)

Prayer:- Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ or order or direction in the nature of a Writ of Certiorari to call for the records pertaining to the impugned order Nos. ITBA/AST/S/147/2023-24/1062124280(1) dated 06.03.2024 u/s 147 r/w, under section 144 read with section 144B of the Income Tax Act, 1961 passed by the 1st respondent and Impugned order No.ITBA/COM/F/17/2025-26/1087497446(1) dated 17.03.2026 u/s 226(3) of the Income Tax Act, 1961 passed by the 3rd respondent and to quash the same.



For Petitioner(s):
For Respondent(s):

Mr.C Raghavan
Ms.M.Sheela, Sr.Sc
Mr.H.Siddarth, Jr.Sc

WEB COPY

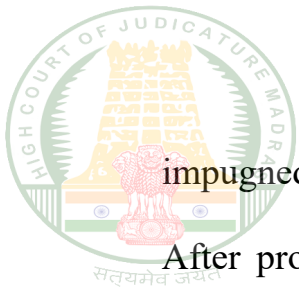
ORDER

An order dated 06.03.2024 is assailed in this Writ Petition primarily on the ground of breach of principles of natural justice.

2.Learned counsel for the petitioner submits that the petitioner was unable to participate in proceedings by responding to the notices under Section 142 (1) or the show cause notice on account of domestic disputes leading to the petitioner leaving his residence. He seeks an opportunity to contest the matter on merits. On instructions, the learned counsel submits that the petitioner would remit a sum of Rs.55,00,000/-, which represents about 10% of the tax demand under the impugned assessment order as a condition for remand.

3.Ms.M.Sheela, learned Senior Standing Counsel, appears on behalf of the respondents.

4.Considering the averments in the affidavit in support of his Writ Petition and the fact that the assessment order has been issued without hearing the petitioner, the interest of justice warrants re-consideration on protecting revenue interest. Therefore, subject to the deposit of a sum of Rs.55,00,000/- within three months from the date of receipt of a copy of this order, the



impugned order is set aside and the matter is remanded for re-consideration.

After providing a reasonable opportunity to the petitioner, including a video conferencing hearing, if so requested, a fresh assessment order shall be issued within three months from the date of remittance of a sum of Rs.55,00,000/-.

5.The Writ Petition is disposed of on the above terms. Consequently, connected Writ Miscellaneous Petitions are closed. There shall be no order as to costs.

21-07-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

EP

To

1. Assessment Unit

Income tax Department, national faceless assessment centre (NFAC), Ministry of finance, government of India, new Delhi - 110001.

2. The Principal commissioner of Income tax-1

government of india, ministry of finance and income tax department, no.67-A, race course road, race course, gopalapuram, coimbatore - 641018.

3. Income tax officer

Ward (14) TPR

Government of India Ministry of Finance

Income Tax Department No 121 ADAMS

Building Sixty Feet Road Tiruppur ,Tamil Nadu - 641602.



WEB COPY

WP No. 24254 of 2



SENTHILKUMAR RAMAMOORTHY, J.

EP

WP No. 24254 of 2026

21-07-2026