

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 23967, 23970 & 23973 of 2026

and WMP.Nos.26038, 26040, 26046, 26049, 26051 & 26053 of 2026

In all WPs.

RMP Infotech Private Limited
Represented by its Director Mr.Pravin Chandan,
No.183/300, 1st Floor, Parrys Corner,
Thambu Chetty Street, Chennai G.P.O Parrys ,
Chennai - 600001, TamilNadu, India.

..Petitioner

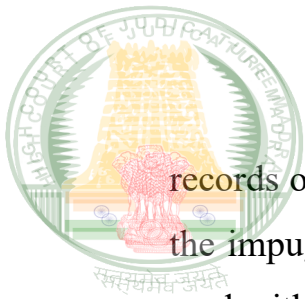
Vs

1. The Assessment Unit
Income Tax Department, New Delhi.
2. Deputy Commissioner of Income Tax
Company Circle-V(4), No.121,
Mahatma Gandhi Road, Chennai - 600034.

..Respondents

Prayer in W.P.No.23967 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the 1st Respondent in PAN No. AACCR1462N and quash the impugned order in ITBA/AST/S/143(3)/2025-26/1088034645(1) u/s 143(3) read with section 250 read with section 144B of the Income tax Act, 1961 dated 28.03.2026 for the Assessment Year 2010-11 passed by the 1st Respondent as illegal and not in accordance with law.

Prayer in W.P.No.23970 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the



records on the file of the 1st Respondent in PAN No. AACCR1462N and quash the impugned order in ITBA/AST/S/143(3)/2025-26/1088035183(1) u/s 143(3) read with section 250 read with section 144B of the Income tax Act, 1961 dated 28.03.2026 for the Assessment Year 2011-12 passed by the 1st Respondent as illegal and not in accordance with law.

Prayer in W.P.No.23973 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the 1st Respondent in PAN No. AACCR1462N and quash the impugned order in ITBA/AST/S/143(3)/2025-26/1088042722(1) u/s 143(3) r.w.s 250 read with section 144B of the Income Tax Act, 1961 dated 28.03.2026 for the Assessment Year 2012-13 passed by the 1st Respondent as illegal and not in accordance with law.

For Petitioner: Mr. G. Logesh
for Mr.Sivaraman R

For Respondents: Ms. S. Premalatha, Senior Standing Counsel

COMMON ORDER

Assessment orders relating to assessment years 2010-2011, 2011-2012 and 2012-2013 are impugned in these writ petitions. At the time of admission, an interim stay was granted after recording as under:

“2. Adverting to the reply to the show cause notice and the annexures enclosed therewith, learned senior counsel for the petitioner contends that substantial evidence was placed with regard to the facilitation charges incurred by the petitioner.

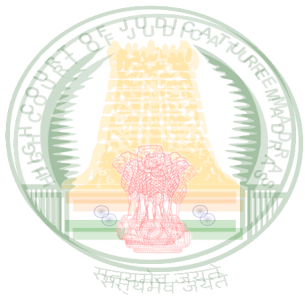


Without duly considering such documents, he submits that the assessing officer disallowed expenses to the extent of 75% by recording the conclusion that no credible supporting documentary evidence was provided.

3. Upon examining the annexures to the show cause notice and the finding recorded at paragraph 4.3.3 of the impugned assessment orders, I find that a prima facie case is made out. Therefore, there shall be an interim stay of the impugned assessment orders and recovery or penalty proceedings pursuant thereto until the next hearing date.”

2. Ms. S. Premalatha, learned Senior Standing Counsel, submits that the matter may be remanded for re-consideration since the impugned assessment orders were issued on the basis of estimation.

3. For reasons set out in the earlier order and in view of the submissions of learned Senior Standing Counsel, the impugned assessment orders are set aside and these matters are remanded to the first respondent for re-consideration. After providing a reasonable opportunity to the petitioner, including a hearing by way of video-conference, if so requested, fresh assessment orders shall be issued within six months from the date of receipt of a copy of this order.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

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

29-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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