



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 28738 of 2026

&

WMP Nos.31488 & 31490 of 2026

Sambasivam Bhaskaran
S/o.Parthasarathy Sambasivam,
A Wing, Brent Wood, No.903,
9th Floor, Hiranandani Upscale,
Old Mahabalipuram Road, Egattur,
Kancheepuram-603103.

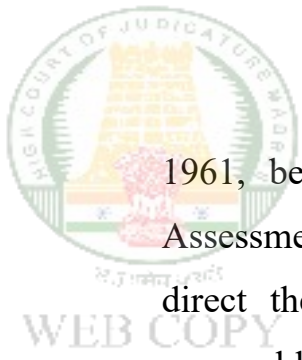
..Petitioner(s)

Vs

1. The Assessment Unit, Income Tax Department
National E- Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110 003.
2. Income Tax Officer
Ward-10(6), Income Tax Department,
Periyar Nagar, Wanaparthi Block (New Block)
4th Floor, 121 M.G. Road, Nungambakkam,
Chennai-600 034.
3. Income Tax Officer,RoFAC-VU 1 (2) (2)
BBR Towers, III Floor,
130-B, Mudichur Road,
West Tambaram,
Chennai-600 045.

..Respondent(s)

PRAYER : This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records relating to the Impugned Assessment Order passed by the 1st respondent dated 08.01.2026 under Section 144 read with section 144B of the Income Tax Act,



1961, bearing DIN ITBA /AST/ S/ 144/ 2025- 26/ 1084664949(1) for Assessment Year 2024- 25, and quash the same as illegal, and Consequentially direct the respondents herein to conduct a fresh enquiry after providing reasonable opportunity to the petitioner.

For Petitioner(s): Mr.Venkadesh M

For Respondent(s): Dr.C.P.Priya, Sr.S.C.
Mr.Clint Li Johny, Jr.S.C.

ORDER

Assessment order dated 08.01.2026 is challenged in this writ petition primarily on the ground of breach of principles of natural justice.

2. The petitioner asserts that he became aware of proceedings being initiated against him only in April, 2026 when he received a phone call from the Income-Tax Department informing him that the penalty imposed on him has not been paid. Learned counsel for the petitioner submits that the petitioner could not respond to the notices preceding the assessment order because he was unaware of proceedings. He also submits that the assessment order imposes substantial liability in relation to an alleged unexplained investment of Rs.84 lakhs. He points out that this is a home loan availed of by the petitioner. Therefore, learned counsel seeks an opportunity to submit relevant documents before the assessing officer. On instructions, he submits that the petitioner agrees to remit a sum of Rs.5 lakhs towards the tax demand under the impugned assessment order as a condition for remand.



3. Dr.C.P.Priya, learned senior standing counsel, appears on behalf of the respondents. Referring to the assessment order, she points out that multiple opportunities were provided to the petitioner and that the petitioner failed to respond to any of the notices.

4. On perusal of the impugned order, it is noticeable that the assessment order was preceded by notices under Section 143(2) and Section 142(1) and a show cause notice. The petitioner failed to reply to any of these notices. Therefore, the petitioner cannot be absolved of responsibility. It is, however, noticeable that the aggregate tax demand flows largely from a sum of Rs.84 lakhs, which was treated as unexplained investment under Section 69 of the I-T Act. The petitioner asserts that this is on account of a home loan availed of to the extent of Rs.66,34,950/- from Axis Bank, Pallavaram Branch, Chennai. The petitioner has filed documents in relation to said home loan. Considering this aspect, the interest of justice warrants the provision of an opportunity to the petitioner, albeit by putting the petitioner on terms.

5. For reasons aforesaid, subject to the remittance of a sum of Rs.5 lakhs by the petitioner towards tax demand under the assessment order within six weeks from the date of receipt of a copy of this order, the impugned assessment order is set aside and the matter is remanded to the assessing officer for reconsideration. After providing a reasonable opportunity to the petitioner to



reply to the show cause notice and to participate in a video conference hearing, if so requested, a fresh assessment order shall be issued within six months from the date of remittance of a sum of Rs.5 lakhs.

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

13-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAL



To

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Delhi-110 003.

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SENTHILKUMAR RAMAMOORTHY, J.

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