



WEB COPY

WP No. 30516 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 30516 of 2026
and W.M.P.Nos.33510 & 33515 of 2026**

Jolarpet Malaya Gounder Rajhenthiran
95, 4th Street, P.N. Road,
Tirupur 641602.

..Petitioner(s)

Vs

National Faceless Assessment Centre
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi-110003
Represented by Assessment Unit,
Income Tax Department,

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for records of the
Respondent leading to issuance of impugned order dated 21.05.2026 for the
Assessment Year 2020-21, vide DIN ITBA/AST/S/143(3)/2026-
27/1089126485(1), and to quash the same.

For Petitioner(s): Ms.D.Pavithra
for M/S. S.Sankaranarayanan

For Respondent(s): Ms.M.Sheela, Sr. SC
Mr.H.Siddarth, Jr. SC



ORDER

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Assessment order dated 21.05.2026 in relation to assessment year 2020-21 is assailed in this writ petition primarily on the ground that said order travels beyond the scope of remand in order dated 16.02.2024 in W.P.No.33189 of 2022.

2. Learned counsel for the petitioner submits that assessment order dated 19.09.2022 was challenged in W.P.No.33189 of 2022. She points out that said assessment order made only three additions. She also submits that this Court remanded the matter by directing that the assessment order be treated as a show cause notice. Thereafter, she submits that the assessing officer expanded the scope of assessment and made six variations instead of confining the assessment to the three additions made in the earlier order. Therefore, she contends that re-consideration by the assessing officer is warranted.

3. Ms.M.Sheela, learned senior standing counsel, accepts notice for the respondent. Referring to the second assessment order dated 16.10.2024, she points out that six variations were made under the said order. She also points out that said order was challenged in W.P.No.36271 of 2024 and that this Court remanded the matter on the ground that the petitioner was unable to file a reply



on account of the portal not being enabled to receive such reply. She submits that said remand was followed by the issuance of notice under Section 142(1) and that the petitioner had sufficient opportunity to respond. She also points out that the petitioner filed written submissions and that show cause notice dated 21.04.2026 was issued, reply dated 05.05.2026 was received and that the order impugned herein came to be issued thereafter.

4. Upon considering the above submissions and on examining the documents, I find that principles of natural justice were complied with. As pointed out by learned senior standing counsel, the assessment order issued on 16.10.2024 made six variations. Said variations are also referred to in the subsequent show cause notice dated 21.04.2026. The order impugned herein was issued on 21.05.2026 and this writ petition was lodged on or about 10.07.2026. The petitioner has filed and prosecuted this writ petition in good faith with due diligence. Therefore, the time consumed in prosecuting this writ petition is liable to be excluded. Consequently, if the petitioner were to file a statutory appeal within *thirty days* from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits in accordance with law and without going into the question of limitation.



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

13-08-2026

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

To

National Faceless Assessment Centre
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi-110003
Represented by Assessment Unit,
Income Tax Department,



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SENTHILKUMAR RAMAMOORTHY, J.

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