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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.07.2026

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.733 of 2026
and
W.M.P.(MD) Nos.595, 596 & 4862 of 2026

Nagaraj Venkatraj ... Petitioner

Vs.

1.The Assessment Unit,
Income Tax Department,
National e-Assessment Centre,
Delhi, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi - 110 003.

2.The Principal Commissioner of Income Tax,
Madurai, CR Building, No.2,
V.P. Rathinasamy Nadar Road,
Viswanathapuram,
Madurai - 625 002. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records pertaining to impugned order dated 29.01.2025 passed by the first respondent in DIN : ITBA/AST/S/147/2024-25/1072663242(1) for the Assessment Year 2019-2020 and quash the same as illegal.

For Petitioner : Mr.C.Senthil Murugan

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For Respondent : Mr.J.Parekh Kumar
Senior Standing Counsel

ORDER

The petitioner is before this Court challenging the impugned assessment order dated 29.01.2025 for the Assessment Year 2019-2020 passed under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961.

2. The petitioner appears to be a contractor who neither filed the Return of Income nor responded to the notices that preceded the impugned order. It appears that a notice under Section 148 of the Income Tax Act, 1961 was issued on 05.04.2023, after following the procedure prescribed under Section 148A of the Income Tax Act, 1961, for the Assessment Year 2019-2020. However, the petitioner failed to respond to any of the notices, which culminated in the impugned assessment order.

3. By the impugned order, a sum of Rs.95,86,988/- has been demanded towards tax, interest and penalty under the various provisions of the Income Tax Act, 1961, as per the computation annexed to the notice of demand issued under Section 156 of the Income Tax Act, 1961.

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4. The learned counsel for the petitioner submits that the petitioner is a small contractor and was unaware of the proceedings. It is further submitted that the petitioner came to know of the proceedings only after the petitioner's bank account was attached in December, 2025. The learned counsel further submits that the petitioner is willing to deposit a sum of Rs.6.5 lakhs and also file a return under Section 139(5) of the Income Tax Act, 1961.

5. Considering the aforesaid facts and circumstances, I am inclined to remit the matter to the first respondent, subject to the petitioner depositing the aforesaid sum of Rs.6.5 lakhs as undertaken before this Court. If the petitioner intends to file a Return of Income, it is open to the petitioner to file an appropriate application under Section 119 of the Income Tax Act, 1961 seeking condonation of delay, in accordance with the relevant Circulars issued by the Central Board of Direct Taxes.

6. Thereafter, the first respondent shall consider the same and pass appropriate orders, as expeditiously as possible, in accordance with law.

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7. With the above observations, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

20.07.2026

JEN
NCC : Yes / No
Index : Yes / No

To

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C.SARAVANAN, J.

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