

W.P.(MD).No.11728 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 29.06.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.11728 of 2026

and

W.M.P(MD) Nos.8920 and 8921 of 2026

Krishnamoorthy Pazhaniyappan

... Petitioner

Vs.

1.The Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India,
New Delhi.

2.The Income Tax Officer,
Non-Corporate Ward 1(1),
2nd Floor, Trichy Main Building,
Williams Road, Contonment, Trichy,
Trichy – 620 015.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the 1st respondent herein in impugned order under Section 147 r/w. 144B of the Income Tax Act, 1961 in DIN No.ITBA/AST/147/2023-24/1061118227(1) dated 19.02.2024 for the assessment year 2018-19 and quash the same.

For Petitioner : Mr.G.Vardini

For Respondent : Mr.J.Parekh Kumar
Senior Standing Counsel for R1 and R2



W.P.(MD).No.11728 of 2026

ORDER

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The Writ Petition has been filed challenging the order passed by the first respondent in DIN No.ITBA/AST/147/2023-24/1061118227(1), dated 19.02.2024 under Section 147 r/w.144B of the Income Tax Act, 1961 for the assessment year 2018-19 and to quash the same.

2. The petitioner is before this Court against the impugned assessment order dated 19.02.2024 passed for the assessment year 2018-19. The petitioner failed to file a return of income for this assessment year and thus was visited with a Section 148 notice, pursuant to which, the petitioner filed a return of income on 23.08.2022. In the said return, the petitioner has declared the gross income as Rs.3,48,700/-, on which the petitioner has paid a tax of Rs.4,683/-. After the petitioner was issued with a Section 148 notice on 06.04.2022, the petitioner filed the return of income on 23.08.2022. The petitioner was issued with a Section 142 notice on 18.07.2023, followed by a show cause notice dated 01.02.2024. The petitioner's replies are inadequate and therefore, invoking Section 69(C) of the Income Tax Act, the petitioner's income has been assessed at Rs.1,75,37,700/-. The learned counsel for the petitioner submits that the petitioner has filed returns for the succeeding years and the returns have been accepted. He further submits that the amounts that were transacted in the bank



W.P.(MD).No.11728 of 2026

accounts have been treated as the income of the petitioner. Further, he submitted that the petitioner is dealing in agricultural produce and is required to deal in cash and make payments in cash. He submitted that if the petitioner is given one opportunity, the petitioner will make adequate submissions.

3. Considering the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents and perusing the records, I am inclined to come to the rescue of the petitioner by remitting the case back by quashing the impugned order dated 19.02.2024 and remitting the case back to the respondents to pass a fresh order, subject to the condition that the petitioner depositing a sum of Rs.2,50,000/- within a period of 30 days. The petitioner shall also keep a reply ready to the show cause notice and the Section 142 notices issued earlier by treating the impugned order as an addendum to the same and shall keep it ready to be filed before the 1st respondent as and when the portal is ready to receive the same. However, it is made clear that the payment shall be made by the petitioner within a period of 30 days from the date of receipt of a copy of this order and a copy of the reply to be uploaded before the 1st respondent shall be manually filed with the second respondent, being the jurisdictional Assessing Officer. Upon such compliance, the respondents shall proceed to pass final orders on merits.



W.P.(MD).No.11728 of 2026

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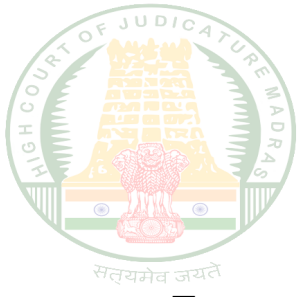
4. In case, the petitioner fails to comply with the above stipulation, it shall be construed that the present Writ Petition was dismissed today by this order, in which, the respondents are at liberty to proceed against the petitioner in the manner known to law.

5. With the above direction, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

29.06.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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W.P.(MD).No.11728 of 2026

C.SARAVANAN, J.

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W.P(MD).No.11728 of 2026

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