



W.P.(MD) No.20140, 19733, 19970, 20159, 20184, 20445 and 21903 of 2024

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 04.02.2026**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)Nos.20140, 19733, 19970, 20159,**  
**20184, 20445 and 21903 of 2024**  
**and W.M.P.(MD)No.17091, 16722, 16941, 17102, 17123, 17344 and**  
**18556 of 2024**

M/s. Sivagami Gold Station,  
A Partnership Firm,  
Rep. by its Partner,  
S.Subramanian,  
S/o. M.S. Sabapathi Chettiar,  
10/3A, North Bypass Road,  
Vannarapettai – 627 003,  
Tamilnadu, India.

... Petitioner in  
all W.Ps.

**Vs**

1. The Deputy Commissioner,  
Income Tax Office,  
Central Circle II, Madurai.
2. The Additional/Joint/Deputy/  
Assistant Commissioner of Income Tax,  
Income Tax Officer,  
National Faceless Assessment Centre,  
New Delhi.

... Respondents  
in all W.Ps.



W.P.(MD) No.20140, 19733, 19970, 20159, 20184, 20445 and 21903 of 2024

**Common Prayer:** Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned notices issued by the 1<sup>st</sup> respondent under Section 153C read with Section 153A of the Income Tax Act, 1961 on 08.05.2024 bearing Notice Nos. ITBA/AST/S/153C/2024-25 / 1064722228(1) and notice No. ITBA/ AST /F/ 142(1)-2024-25/ 1066394588(1), ITBA/AST/S/153C/2024-25 / 1064722243(1) and notice No. ITBA/ AST /F/ 142(1)-2024-25/ 1066382921(1), ITBA/AST/S/153C/2024-25 / 10647222241(1) and notice No. ITBA/ AST /F/ 142(1)-2024-25/ 1066419320(1), ITBA/AST/S/153C/2024-25 / 1064722232(1) and notice No. ITBA/ AST /F/ 142(1)-2024-25/ 1066382186(1), ITBA/AST/S/153C/2024-25 / 1064722224(1) and notice No. ITBA/ AST /F/ 142(1)-2024-25/ 1066419162(1), ITBA/AST/S/153C/2024-25 / 1064722234(1) and notice No. ITBA/ AST /F/ 142(1)-2024-25/ 1066383013(1) and ITBA/AST/S/153C/2024-25 / 1064722239(1) and notice No. ITBA/ AST /F/ 142(1)-2024-25/ 1066382745(1) under section 142(1) of the Income Tax Act and quash the same.

For Petitioner : Mr.J.Alaguram Jothi  
(In all W.Ps)

For Respondents : Mr.N.Dilipkumar,  
(In all W.Ps.) Standing Counsel



WEB COPY



W.P.(MD) No.20140, 19733, 19970, 20159, 20184, 20445 and 21903 of 2024

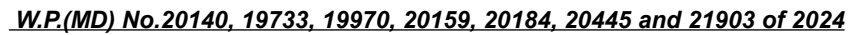
## **COMMON ORDER**

These Writ Petitions have been filed challenging the impugned notices dated 08.05.2024 issued by the 1<sup>st</sup> respondent under Section 153C read with Section 153A of the Income Tax Act, 1961.

2. The learned Standing Counsel appearing for the respondents, after taking instructions, would submit that final assessment orders have been passed for the assessment years 2015-16 to 2021-2022 on the following dates:

| Assessment year | Date of assessment orders |
|-----------------|---------------------------|
| 2015-16         | 31.12.2024                |
| 2016-17         | 31.12.2024                |
| 2017-18         | 18.03.2025                |
| 2018-19         | 10.03.2025                |
| 2019-20         | 13.03.2025                |
| 2020-21         | 11.03.2025                |
| 2021-22         | 11.03.2025                |

3. The learned Standing counsel appearing for the respondents would further submit that since the 1<sup>st</sup> respondent has passed



4. In view of the above, these Writ Petitions are dismissed as

In the event, if the petitioner intends to raise the issue of

with regard to the issuance of notices, which are impugned in

Writ Petitions, he is at liberty to raise the said issue in the writ

ed challenging the assessment orders. There shall be no order

Consequently, connected miscellaneous petitions are closed.

**04.02.2026**

vsm



W.P.(MD) No.20140, 19733, 19970, 20159, 20184, 20445 and 21903 of 2024

WEB COPY

To

1. The Deputy Commissioner,  
Income Tax Office,  
Central Circle II, Madurai.
2. The Additional/Joint/Deputy/  
Assistant Commissioner of Income Tax,  
Income Tax Officer,  
National Faceless Assessment Centre,  
New Delhi.



WEB COPY



W.P.(MD) No.20140, 19733, 19970, 20159, 20184, 20445 and 21903 of 2024

**KRISHNAN RAMASAMY, J.**

vsm

**W.P.(MD)Nos.20140, 19733, 19970, 20159,  
20184, 20445 and 21903 of 2024**

**04.02.2026**