



W.P.(MD) No.19566 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.19566 of 2026

and

W.M.P(MD)Nos.14476 & 14477 of 2026

Senthil Kumar

.. Petitioner

- Vs. -

Income Tax Assessment Unit,
National Faceless Assessment Center,
New Delhi.

.. Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARI calling for the records pertaining to an assessment order dated 24.03.2026, passed by the respondent in DIN.ITBA/AST/S/143(3)/2025-2026/1087826263(1) and quash the same as illegal, devoid of merits and against the principles of natural justice.

For Petitioner : No appearance

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



W.P.(MD) No.19566 of 2026

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ORDER

No representation for the petitioner. With the consent of the learned counsel for the respondent this writ petition is disposed of.

2. In this writ petition, the petitioner challenged the assessment order dated 24.03.2026 for the assessment year 2024-2025. The impugned order has proceeded a show cause notice dated 06.03.2026 which was not responded to by the petitioner. Thus, the impugned order has been passed, whereby the total taxable income of the petitioner has been determined at Rs.3,60,58,109/- as against Rs.11,71,590/- in the return filed under Section 139(1) on 09.12.2024.

3. The challenge to the impugned order is primarily on the ground of violation of principles of natural justice. It is noticed that the aforesaid show cause notice dated 06.03.2026 gave merely 6 days time for the petitioner to respond to the above notice. The notice was issued on 06.03.2026, which was a Friday, and thus effectively the petitioner had only three days time to respond to the above notice. The time given by the respondent to respond to



W.P.(MD) No.19566 of 2026

the above show cause notice was less and perhaps the impugned order has been passed with a view to ensure that the assessment does not abate on account of the limitations prescribed under Section 153 of the Income Tax Act, 1961.

4. Considering the same, I am inclined to set aside the impugned order and remit the case back to the respondent to pass a fresh order. Accordingly, the case is remitted back to the Respondent to pass a fresh order.

5. Needless to state, before passing the order, the Respondent shall give due notice to the Petitioner.

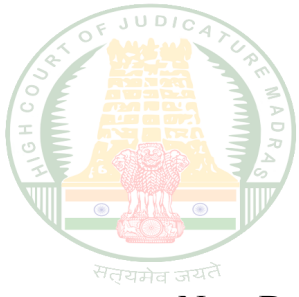
6. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

13.07.2026

Index : Yes / No
NCC : Yes/No
PJL

To
Income Tax Assessment Unit,
National Faceless Assessment Center,

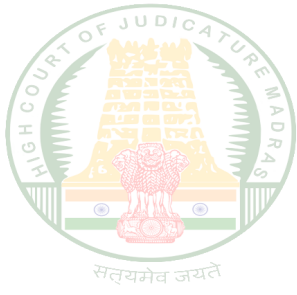
3/5



W.P.(MD) No.19566 of 2026

New Delhi.

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W.P.(MD) No.19566 of 2026

C.SARAVANAN, J.

PJL

W.P.(MD) No.19566 of 2026

13.07.2026