



W.P.(MD) No. 20210 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 20210 of 2026
and
W.M.P.(MD) Nos.14968 & 14969 of 2026**

V Durairaj

... Petitioner

Vs

1. National Faceless Assessment Center,
Rep. by Additional/joint/deputy/assistant
Commissioner of Income Tax/income Tax Officer,
National Faceless Assessment Centre,
New Delhi.

2. Income Tax Officer,
Income Tax Department,
74-74A White House Street,
NRT Nagar,
Theni – 625531.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned Assessment order bearing DIN ITBA/AST/S/147/2025-26/1083128071(1) dated 28.11.2025 issued by the 1st



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respondent herein and consequential Demand Notice bearing DIN and Notice No.ITBA/AST/S/156/2025-26/1083130462(1) dated 28.11.2025 issued by the 1st respondent herein and quash the same as being illegal arbitrary violative of the principles of natural justice and consequently, direct the respondents redo the assessment afresh after affording the petitioner a reasonable and effective opportunity of personal hearing and permitting the petitioner to produce all supporting documents relating to the agricultural income claimed by the petitioner.

For petitioner : Mr. V.R.Shanmuganathan
For Mr.Kannan Alagappan

For respondents : M/s.M.Rajeswari
Junior Standing Counsel

ORDER

This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Junior Standing Counsel for the respondents.

2. The petitioner is before this Court against the impugned order dated 28.11.2025 passed under Sections 147 r/w 144 and 144B of the Income Tax Act, 1961. The impugned order has preceded the notice under Section 142(1) of the



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Income Tax Act, 1961 dated 08.08.2025, which has not been responded by the petitioner.

3. The impugned order also reveals that the petitioner had not filed Return and had not participated in the proceedings under Section 148A of the Income Tax Act, 1961, as in force. It appears that the petitioner was also issued with a show cause notice dated 24.11.2025, to which also the petitioner has not replied.

4. The arguments made by the petitioner is that the petitioner is an agriculturist, engaged in harvesting mangoes by taking the land on lease and that the petitioner was unaware of the proceedings initiated under the Income Tax Act, 1961.

5. It is also an admitted position that the petitioner is a holder of a PAN Card, which perhaps was obtained for opening a bank account where huge transactions have been noticed.

6. The case of the petitioner is that the petitioner has transacted with several



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persons, who have offered the land on lease and that the petitioner has paid labour charges to the employees while harvesting mangoes during the Financial Year 2019-20 and further, the petitioner was unaware of his tax liability.

7. The learned Junior Standing Counsel for the respondents submits that the petitioner has an alternative remedy before the Appellate Court under Section 246A of the Income Tax Act, 1961. Hence, this Writ Petition is liable to be dismissed.

8. Having considered the submissions made by the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents, and taking note of the fact that the petitioner appears to be an agriculturist, who has tax due under the provisions of the Income Tax Act, 1961, I am inclined to come to the partial rescue of the petitioner by quashing the impugned order and remitting the case back to the first respondent to pass a fresh order on merits subject to the petitioner depositing Rs.2,50,000/- (Rupees Two Lakhs and Fifty Thousand only) within a period of thirty (30) days from the date of receipt of a copy of this order.



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9. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice that was issued to the petitioner.

10. The petitioner shall file a copy of the reply before the jurisdictional Assessing Officer/second respondent and keep a copy of the same ready to upload as and when the first respondent issues a suitable notification for uploading the same. The petitioner may engage the service of a Chartered Accountant to keep himself informed about the intimation to be received.

11. It is made clear that in case the petitioner fails to comply with the above stipulations, the respondents are at liberty to proceed against the petitioner as if this Writ Petition is dismissed *in limine* today, in which case the respondents can proceed with the recovery proceedings in accordance with law.

12. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

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