IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1497 and 1499 of 2025
and
W.M.P.Nos.1752, 1753, 1754 and 1755 of 2025

Arumugam Senthilkumar ... Petitioner in both W.Ps.

Vs.

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

2.The Income Tax Officer,
Ward – 1(6), Salem,
Income Tax Department,
No.3, Gandhi Road,
Salem – 636 007.

3.The Principal Commissioner of Income Tax,
Coimbatore,
Income Tax Department,
No.63, Race Course Road,
Coimbatore, Tamil Nadu – 641 018. ... Respondents in both W.Ps.

Prayer in W.P.No.1497 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Writ Petitioner on the file of the 1st respondent to quash the impugned order under Section 143(3) read with Section 144B of the Income Tax Act, 1961 dated 19.03.2024 in DIN:ITBA/AST/S/143(3)/2023-24/1062890231(1) for the Assessment Year 2022-23 and consequently direct the 1st Respondent to complete the fresh Assessment for the assessment year 2022-23 afresh granting reasonable/ sufficient opportunity of hearing.

Prayer in W.P.No.1499 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the 1st respondent to quash the impugned order under Section 271AAC(1) of the Income Tax Act, 1961 dated 27.08.2024 in DIN:ITBA/PNL/F/271AAC(1)/2024-25/1068059016(1) for the Assessment Year 2022-23.

For Petitioner (in both W.Ps)	:	Mr.A.S.Sriraman
For Respondents (in both W.Ps)	:	Dr.B.Ramaswamy Senior Standing Counsel

COMMON ORDER

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

2. By this common order, both these Writ Petitions are being disposed of.

3. In these Writ Petitions, the Petitioner has challenged the assessment order dated 19.03.2024 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961. The impugned order has been supplemented with a computation of demand under Section 156 dated 19.03.2024.

4. The impugned order has preceded a Notice under Section 143(2) of the Income Tax Act, 1961 dated 01.06.2023, wherein, it was proposed that the Petitioner's return was filed on 31.12.2022 for the Assessment Year 2022-2023 will be taken up for scrutiny assessment.

5. Thereafter, the Petitioner has filed a response on 17.06.2023, wherein, the Petitioner has merely forwarded a copy of the statement of accounts i.e., profit and loss account and the balance sheet. Thereafter, Notice have been issued under Section 142(1) of the Income Tax Act on 30.10.2023 and 12.02.2024 respectively which are buffered with a reminder dated 18.01.2024. The Petitioner however failed to respond to the same and

thereafter the Show Cause Notice was issued on 27.02.2024 followed by a communication dated 06.03.2024 from the 1st Respondent.

6. Since the Petitioner failed to respond to any of the Notices mentioned above, the impugned order has been passed taking note of the limitation under Section 153 of the Act, as the last date for completing the assessment would have expired on **31.03.2024**.

7. The only ground on which the impugned order has been challenged is that the Petitioner's wife Mrs.Malarvizhi was suffering from advanced stage Chronic Kidney Disease and was undergoing treatment for hemodialysis frequently and is awaiting for kidney transplantation.

8. Paragraph 4 of the Affidavit filed in support of this Writ Petition reads as under:-

> *"4. I state that the writ petitioner's wife Mrs.Malarvizhi aged 44 years is suffering from Chronic Kidney Disease at an advanced stage and has been undergoing hemodialysis frequently and is awaiting transplant and I further stated that the present proceedings that commenced during the said period was not responded to by the Appellant on account of the aforesaid personal reason."*

9. The averments in the above Paragraph is also supplemented with medical records which *prima facie* indicates that the Petitioner's wife is indeed suffering from kidney related ailments and was undergoing hemodialysis.

10. On the other hand the learned Senior Standing Counsel for the Respondents would submit that these Writ Petitions are devoid of merits, as the impugned order dated 19.03.2024 is a detailed order. That apart, it is submitted that despite several reminders and notices, the Petitioner failed to respond to the same and thereafter the impugned order has been passed.

11. The learned Senior Standing Counsel for the Respondents would further submit that the Petitioner has an alternate remedy by way of an appeal and therefore these Writ Petitions are liable to be dismissed.

12. Have considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

13. Though the impugned order has been passed by the Officers strictly in accordance with the provisions of the Income Tax Act, 1961 taking note of the time line prescribed under Section 153 of the Act, nevertheless the impugned order has imposed an onerous liability on the Petitioner on account of the Petitioner's failure to respond to the Notices that preceded the impugned order. There are extenuating circumstances which have been explained by the Petitioner in the affidavit filed in support of these Writ Petitions, the content of which has been extracted above.

14. Considering the same, the impugned orders are quashed and the cases is remitted back to the Respondents to pass a fresh order on merits as expeditiously as possible.

15. The Petitioner shall file a reply to the Show Cause Notice with requisite documents to substantiate the case within a period of 30 days from the date of receipt of a copy of this order.

16. The Respondents shall issue suitable instructions to the Administrators to ensure that the Petitioner's reply can be uploaded within

such time or within such extended time as may be prescribed by the Respondents. The Respondents shall thereafter proceed to pass a final order on merits after considering the reply of the Petitioner.

17. It is made clear that in case the Petitioner fails to file a response within the time as stipulated above or within such extended time as may be prescribed by the Respondents, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

18. In view of the order passed by this Court in W.P.No.1497 of 2025, the consequential order passed under Section 271AAC(1) of the Income Tax Act impugned in W.P.No.1499 of 2025 is also set aside and the case is remitted back to the Respondents to initiate appropriate proceedings subject to the final outcome of the remand proceedings as ordered in W.P.No.1497 of 2025.

19. These Writ Petitions are disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

28.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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