IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13689 of 2025
and
W.M.P.No.15384 of 2025

Prabhat Kamal Gupta ... Petitioner

Vs.

National Faceless Assessment Centre
Income Tax Department,
Jawahar Lal Nehru Stadium,
New Delhi – 110 003. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent contained in its order passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961, bearing DIN: ITBA/AST/S/143(3)/2024-25/1075190721(1), dated 28.03.2025 and all proceedings in furtherance thereto, including the notice of the Respondent issued under Section 156 of the Act, bearing DIN & Notice No: ITBA/AST/S/156/2024-25/1075190829(1), dated 28.03.2025, notice issued by the Respondent under Section 272 read with Section 272A(1)(d), bearing DIN: ITBA/PNL/S/272A(1)(d)_FL/2024-25/1075161740(1), dated 28.03.2025, notice issued by the Respondent under Section 274 read with Section 270A of the Act, bearing DIN: ITBA/PNL/S/270A/2024-25/1075191056(1), dated 28.03.2025, for AY 2023-24, for PAN: AAFPP1676E and to quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mrs.S.Premalatha
Senior Standing Counsel

ORDER

Mrs.S.Premalatha, learned Senior Standing Counsel, takes notice for the respondent.

2. Heard the learned counsel for the petitioner and learned Senior Standing Counsel for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 28.03.2025 passed for the assessment year 2023-2024. The impugned order has been passed to avoid the assessment being barred by limitation under Section 151 of the Income Tax Act, 1961.

4. The reason for passing the impugned order has been captured in Paragraph No.6.1.6 of the impugned order, which reads as under:

> *"6.1.6. Therefore, assessee's objection to Circle rate determined by the Stamp Valuation Authority by relying merely on the comparison of consideration received by another seller during the same financial year 2022-23 for a property in the same zone, **is not acceptable**. However, on assessee's request the matter has been referred of technical assistance to department's District Valuation Officer (DVO). However, the report has not been received yet and as the matter is getting time barred, therefore, order is being passed by taking sale consideration at **Rs.67,00,00,000/-**. Subsequently, when report from DVO will be received then effect of the same may be given accordingly."*

5. The learned counsel for the petitioner would submit that a report of the District Valuation Officer, Delhi, dated 07.07.2025 has been received, as per which, the value of the property in respect of which long-term capital has been confirmed by the impugned order has now arrived at Rs.38,80,08,200/- as against the value of Rs.67,00,00,000/-.

6. Considering the above submission, the impugned assessment order is quashed and the case is remitted back to the respondent to pass a fresh order in the light of the report of the District Valuation Officer, Delhi, dated

07.07.2025, *stated supra*. It is needless to state that, before passing any such order, the petitioner shall be heard.

7. In view thereof, this Writ Petition stands allowed. Consequently, connected miscellaneous petition is closed. No costs.

18.11.2025

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Neutral Citation : Yes / No

To

The National Faceless Assessment Centre
Income Tax Department,
Jawahar Lal Nehru Stadium,
New Delhi – 110 003.

C.SARAVANAN, J.

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