IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.27404/2024 & 862/2025
and
W.M.P.Nos.29908, 29909/2024, 1033 & 1034/ 2025

Gopalaram Anand ... Petitioner in both cases

Vs.

1.The Deputy Commissioner of Income Tax-period
Assessment Unit Income Tax Department
Delhi ...R1 in WP.No.27404/2024

The Commissioner of Income Tax
National Faceless Assessment Centre
Income Tax Department,
Delhi 110 003 ...R1 in WP.No.862/2025

2. Income Tax Officer
Non Corporate Ward 19(3) CHE
No.121, Mahatma Gandhi Road
Nungambakkam,
Chennai 600034 ... Respondents in both cases

Prayer in WP.No.27404/2024: 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 Respondent issued under Section 147 read with Section 144 B of the Income Tax Act, 1961 in PAN AGOPA9691B dated 08.03.2024, issued by the 1st Respondent consequential Notice (Bank Attachment) Under

Section 226(3) of the Income Tax Act 1961 in DIN: ITBA/RCV/S/226(3) _1/2024-25 /1067601403(1) dated 13.08.2024 issued by the 2nd Respondent and quash the same and direct the Respondent to consider all the records filed and also call for fresh records.

Prayer in WP.No.862/2025: 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 Respondent issued under Section 271AAC(1) in DIN: ITBA/PNL/F/271AAC(1)2024-25/1069020368(1) dated 23.09.2024 and issued under Sectin 272A(1) (d) in DIN ITBA/PNL/F/272A(1)(D)/2024-25/1068992057(1) dated 23.09.2024 of the Income Tax Act, 1961 in PAN AGOPA9691B, issued by the 1st Respondent and quash the same and direct the Respondent to consider all the records filed and also call for fresh records.

For Petitioner in both cases : Mr.P.V.Ravi Kumar

For Respondents in both cases: Mrs.S.Premalatha
Junior Standing Counsel

for Mr.V.Mahalingam
Senior Standing Counsel

COMMON ORDER

Mrs.S.Premalatha, learned Junior Standing Counsel takes notice for the Respondents.

2. By this common order, these Writ Petitions are disposed at the admission stage itself with the consent of both the learned counsel for the Petitioner and the learned Junior Standing Counsel for the Respondents.

3. In W.P.No.27404 of 2024, the petitioner has challenged the assessment order dated 08.03.2024 passed under Section 147 r/w 144 B of the Income Tax Act, 1961 by the 1st respondent and consequential Notice dated 13.08.2024 issued under Section 226(3) of the Income Tax Act, 1961, by the 2nd respondent.

4. In W.P.No.862 of 2025, the petitioner has challenged the consequential penalty orders dated 23.09.2024 passed under Section 271AAC(1) and 272A(1)(d) of the Act by the 1st respondent pursuant to the impugned Assessment order dated 08.03.2024 for the Assessment Year 2019-2020.

5. By the impugned assessment order, the petitioner's Return of Income filed on 01.04.2023 for the Assessment Year 2019-2020 pursuant to the Section 148 Notice dated 29.03.2023 has been proceeded. However, the Section 148 Notice was sent to the petitioner's old e-mail id viz., pppandu.ca@gmail.com.

6. At that time of filing of Return of Income on 01.04.2023, the petitioner had however given the following e-mail ids for communication:-

(i) ramindustries16@gmail.com

(ii) rameshaudit1986@gmail.com

7. This has also been admitted in the Counter Affidavit that has been filed by the respondents in the writ petition in W.P.No.27404 of 2024.

8. In the Counter affidavit filed by the respondent in W.P.No.862 of 2025 the respondents have stated that Section 148 Notice was not sent to the correct e-mail id of the petitioner's, as the petitioner failed to take necessary steps to incorporate the changes.

9. It is further stated that nevertheless Notices that preceded the impugned orders were sent to the petitioner only after due intimation to the petitioner through SMS.

10. It is therefore submitted by the learned counsel for the respondents that these writ petitions may be dismissed with liberty to the petitioner to file an appeal before the Appellate Authority against the impugned assessment order.

11. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate and taking note of the admission of the respondents in Counter Affidavit filed in W.P.No.27404 of 2024, it is evident that the Section 148 Notice has been sent to the petitioner's previous e-mail id which has been changed and notified in the Return of Income filed by the petitioner on 01.04.2023.

12. There is a violation of Principles of Natural Justice in passing the impugned Assessment order. Therefore, these cases are remitted back to the respondent to pass a fresh order on merits after hearing the petitioner within a period of six months from the date of receipt of a copy of this order.

13. The petitioner shall however cooperate with the respondents in the *de novo* proceedings and reply to all the notices that preceded the impugned orders and the notices that may be issued in the *de novo* proceedings pursuant to this order.

14. These Writ Petitions are disposed with the above observations. No costs. Connected Miscellaneous Petitions are closed.

16.12.2025

To:

1.The Deputy Commissioner of Income Tax-period
Assessment Unit Income Tax Department
Delhi

2. Income Tax Officer
Non Corporate Ward 19(3) CHE
No.121, Mahatma Gandhi Road
Nungambakkam,
Chennai 600034

C.SARAVANAN, J.

gv

W.P.Nos.27404/2024 & 862/2025
and
W.M.P.Nos.29908, 29909/2024, 1033 & 1034/ 2025

16.12.2025