IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30769 of 2025
and
W.M.P.No.34479 of 2025

Rangadurai ... Petitioner

Vs.

1.The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
4th Floor, Mayur Bhawan, Connaught Lane,
Connaught Place, New Delhi – 110 001.

2.The Income Tax Officer,
Ward 1,
II Floor, D P Thottam, Behind Ananda Inn,
M G Road, Puducherry – 605 003.

3.The Chief Commissioner of Income Tax,
Chennai – 1,
Main Building, 121 M G Road,
Nungambakkam, Chennai – 600 034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records in DIN & Notice No.ITBA/AST/S/147/2024-25/1072733360(1) dated 30.01.2025 under Section 147 r.w.s. 144 r.w.s. 144B of the Income Tax Act on the file of the 1st Respondent relating to A.Y.2017-18, quash the same.

For Petitioner	:	M/s.N.Janani
For Respondents	:	Mrs.S.Premalatha Senior Standing Counsel

ORDER

The Petitioner is before this Court against the impugned order dated 30.01.2025 passed under Section 147 read with Section 144 and 144B of the Income Tax Act, 1961 which was preceded by several reminders and notices to the Petitioner. However, the Petitioner has failed to respond to the same. Therefore, the impugned order has been passed invoking Section 144 of the Act.

2. The fact also reveals that the Petitioner has also not filed regular Return of Income.

3. The learned counsel for the Petitioner would submit that the Petitioner is not tech savvy and that the Petitioner has sold the property on 07.02.2024, whereas, the impugned proceedings commenced after as detailed in Paragraph No.2 of the impugned order.

4. It is submitted that the Petitioner has also altered the e-mail ID subsequently on 12.05.2025 and that only after the recovery proceedings, the Petitioner was forced to approach this Court.

5. The learned Senior Standing Counsel for the Respondents would submit that the Petitioner has neither filed Return of Income nor responded to

the notices mentioned in Paragraph No.2 of the impugned order and therefore there is no merits in the challenge to the impugned order.

6. The learned Senior Standing Counsel for the Respondents would further submit that the Petitioner has an alternate remedy under Section 246A of the Income Tax Act, 1961 and submits that at best the Petitioner can be relegated to work out the remedy before the Appellate Authority. The Petitioner may be put to some terms so that the Petitioner and also other assessees do not take the proceedings under the Income Tax Act lightly by approaching the Court.

7. I have considered the submissions made by the learned Counsel for the Petitioner and the learned Senior Standing Counsel for the

Respondents.

8. This Writ Petition is disposed of by remitting the case back to the Respondents to pass a fresh order on merits as expeditiously as possible, considering the fact that the Petitioner has not filed a reply to any of the notices that preceded the impugned order. However, the Petitioner shall pay a sum of Rs.25,000/- (Rupees Twenty Five Thousand only) by way of Demand Draft, directly to the Dean, Adyar Cancer Institute (WIA), East Canal Bank Road, Adyar, Chennai, within a period of thirty days from the date of receipt of a copy of this order.

9. Subject to the Petitioner depositing the aforesaid amount, the impugned order shall stand quashed and the Respondents shall proceed to pass a fresh order on merits as expeditiously as possible.

10. Within such time, the Petitioner shall also file a reply to the

Show Cause Notice dated 03.01.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.01.2025 as an addendum to the Show Cause Notice dated 03.01.2025.

11. The Petitioner shall also keep the soft copy of the reply ready for being uploaded as and when the portal is ready to receive the same. The Respondents shall thereafter pass appropriate order on merits.

12. Needless to state, the Petitioner shall be heard before final orders are passed if the Petitioner so desires.

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

24.11.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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