IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.31296 of 2025
and
W.M.P.No.35023 of 2025

Vinodhini ... Petitioner

Vs.

1. Income Tax Officer,
   National Faceless Assessment Centre (NFAC)
   Delhi – 110 003.

2. Income Tax Officer,
   Ward-1(1), Kanchipuram
   No.96, Munuswamy Mudaliar Avenue,
   Kanchipuram – 631 501. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records contained in Order dated 22.11.2024 bearing DIN No. ITBA/AST/S/147/2024-25/1070575971(1) for AY 2020-21 issued by the 1st Respondent under Section 147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961, and to quash the same as illegal, unjust, arbitrary and without jurisdiction.

For Petitioner : Mr.S.Saravanakumaran
For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

ORDER

In this Writ Petition, the petitioner has challenged the Order dated 22.11.2024 passed under Section 147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961 for the Assessment Year 2020-2021. The impugned order has been passed against the deceased husband of the petitioner, who is the assessee.

2. It is submitted by the learned counsel for the petitioner that the petitioner's husband viz., the assessee died on 10.07.2019 long before the commencement of the impugned assessment proceedings and that the petitioner being a widow have shifted to her brother's house and was unaware of the impugned assessment proceedings.

3. The learned counsel for the petitioner would further submit that the impugned assessment proceedings are void and without jurisdiction in view of Section 159(2)(b) of the Income Tax Act, 1961. In this connection, the learned counsel for the petitioner placed reliance on a decision of the Hon'ble Supreme Court in ***Ghanyashyam Anil Dhanani v. Income-tax Officer, [2024] 169 taxmann.com 327 (SC)***.

4. The learned counsel for the petitioner further placed reliance on a recent decision of this Court vide Order dated 27.10.2025 rendered in an almost identical situation in W.P.No.39793 of 2025.

5. Having considered the submissions made by the learned counsel for the petitioner and learned Junior Standing Counsel for the respondents, the petitioner is entitled to be heard before the assessment order is passed. As admittedly, the petitioner was unaware of the proceedings that came to be initiated with issuance of Notice dated 07.03.2024 under Section 148A(b) followed by a Section 148 Notice and Order dated 19.03.2024 under Section 148A(d) of the Income Tax Act, 1961.

6. In the case relied upon by the learned counsel for the petitioner in W.P.No.39793 of 2025 dated 27.10.2025, this Court observed as under:-

> *"37. The request of the learned counsel for the petitioner made at this stage is reasonable. Therefore, the impugned orders are quashed, and the case is remitted back to the 1st respondent to pass a fresh order on merits alone. The issue relating to jurisdiction or the limitation procedure is not open to be canvassed in the remand.*

38. This writ petition stands disposed of with the above observations. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.”

7. In view of the above, the impugned assessment order is set aside and the case is remitted back to the 1st respondent to pass a fresh order on merits, after hearing the petitioner and without reference to limitation, as expeditiously as possible, preferably within a period of three (3) months from the date of receipt of a copy of this order.

8. The petitioner shall endeavour to file a reply along with requisite documents to Notice dated 07.03.2024 issued under Section 148A(b) of the Act, within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

02.12.2025

raja

Neutral Citation : Yes / No

To

1. The Income Tax Officer,
   National Faceless Assessment Centre (NFAC)
   Delhi – 110 003.

2. The Income Tax Officer,
   Ward-1(1), Kanchipuram
   No.96, Munuswamy Mudaliar Avenue,
   Kanchipuram – 631 501.

C.SARAVANAN, J.

raja

W.P.No.31296 of 2025

02.12.2025