



WEB COPY



W.P.No.31986 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31986 of 2025
and W.M.P.Nos.35829 & 35831 of 2025

Nippon Paint (India) Private Limited
Rep. By its Director,
Mr.Mahesh Anand Sivasankaran
K-8(1), Phase II Sipcot Industrial Park,
Mambakkam Village, Sunguvarchatiram,
Kancheepuram, Tiruvallur – 602 106.

... Petitioner

Vs.

Assistant Commissioner of Income Tax,
Corp.Circle 4(1),
Room No.430, Main Building-IV Floor,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Ceritiorari calling for the records in the file of



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the respondent and quash the impugned Notice No.1 in DIN & Notice No.ITBA/AST/F/148A(SCN)_1/2024-25/1075058371 (1) dated 26.03.2025 issued under Section 148A(1) of the Income Tax Act, 1961 by the respondent in PAN: AACCN2352F for the AY 2021-22 along with impugned order in DIN & Notice No: ITBA/AST/F/148A/2025-26/1078043777(1) under section 148A(3) of the Income Tax Act, 1961 dated 30.06.2025 in PAN:AACCN2352F for the AY 2021-22 and the Impugned Notice No.2 in DIN & Notice No.ITBA/AST/S/148_1/2025-26/1078044115(1) issued under section 148 of the Act dated 30.06.2025 by the respondent in PAN : AACCN2352F for the AY 2021-22.

For Petitioner : Mr.N.V.Balaji

For Respondents : Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the Impugned Notice dated 26.03.2025 and the consequent Impugned Order dated 30.06.2025.

2. Mrs.S.Premalatha, Senior Standing Counsel takes notice on



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behalf of the respondent. By consent of both parties, this writ petition is

taken at the admission stage itself.

3. Learned counsel for the petitioner submitted that they had filed their return of Income under Section 139 of the Income Tax Act, 1961 for the AY 2021-2022 on 25.02.2022. The petitioner submits that the return of Income that was filed was selected for scrutiny under Section 143(2) of the Act vide notice dated 28.06.2022. Pursuant to the same the assessing officer raised a specific query regarding suppliers, who were non filers of return of Income under the Act. The said query was accordingly satisfied by the petitioner vide response dated 15.11.2022. Accordingly, the assessment officer dropped the said discrepancy covered under the query. The petitioner submits that, it is in this background, the respondent issued a Notice under Section 148A(1) of the Act on 26.03.2025. Being dissatisfied with the response filed by the



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petitioner, the respondent chose to pass the order under Section 148A(3)

which is impugned in the present writ petition.

4. The learned Senior Standing Counsel for the respondent submits that the petitioner was issued with three notices. However, the petitioner chose to respond only to one of the said three notices, and so far, has not responded to the subsequent two notices.

5. Heard the learned counsel on either side and perused the materials available on record.

6. On perusal of the records, it is clear that the petitioner has approached this Court even before responding to the other two notices issued by the respondents. Admittedly, the petitioner has only responded



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to one notice alone. Hence, this Court is not inclined to entertain this writ

petition at this stage and the same is dismissed. However, liberty is

granted to the petitioner to respond to the other two notices issued by the

respondent within a period of two weeks from the date of receipt of a

copy of this order.

Accordingly, this writ petition stands dismissed. No cost.

Consequently, connected miscellaneous petitions are closed.

26.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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KRISHNAN RAMASAMY.J.,

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