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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.32914 of 2023
and
W.M.P.Nos.32546 and 32547 of 2023

Mrs.Krithika ... Petitioner

-Vs-

1.Income Tax Officer
Non-Corporate Ward 19(6)
Chennai Wanaparthy Block
121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

2. Assessment Unit
Income Tax Department,
Ministry of Finance
Government of India
New Delhi ….Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records of the 1st respondent in ITBA/AST/F/148A(SCN)/2021-22/1041252205(1) dt:22.03.2022 culminating in ITBA/AST/F/148A/2021-22/1042142778(1) dt.30.03.2022 passed by the 1st respondent and consequential proceedings in ITBA/AST/S/148_1/2021-22/1042154855(1) dt.30.03.2022 issued by the 1st respondent culminating in the impugned order passed by the 2nd respondent in

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ITBA/AST/147/2022-23/1050606411(1) dt.10.03.2023 and quash the impugned notice u/s.148A(b) of the Income Tax Act, 1961 dt.22.03.2022 issued by the 1st respondent culminating in order u/s.148(A) dt.30.03.2022 passed by the 1st respondent and consequential notice u/s.148 dt.30.03.2022 issued by the 1st respondent culminating in the order u/s.147 dt.10.03.2023 passed by the 2nd respondent herein.

For Petitioner : M/s.Hema Muralikrishnan

For Respondents : M/s.S.Premalatha,
Senior Standing Cousnel

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ORDER

In this writ petition, the petitioner has challenged the Notice dated 22.03.2022 issued under Section 148A(b) of the Income Tax Act, 1961, the order dated 30.03.2022 passed under Section 148A(d) of the Act, the Notice dated 30.03.2022 issued under Section 148 of the Act by the 1st Respondent and the assessment order dated 10.03.2023 passed under Section 147 of the Act by the 2nd Respondent for the Assessment Year 2018-19.

2. The case of the petitioner is that the petitioner was originally residing at Velachery and thereafter shifted to Kancheepuram and that he is presently residing at Chrompet, Chennai.

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3. It is therefore submitted that the impugned notices were sent to the petitioner's Velachery address, where the petitioner no longer resides. It is stated that the Notices were sent to Velachery address though the Income Tax Returns filed by the petitioner earlier for the Assessment Year 2014-2015 to 2017-2018 contained only the Kancheepuram address of the petitioner.

4. The learned counsel for the petitioner submits that the petitioner was not afforded a proper opportunity to defend this case, as the impugned order dated 30.03.2022 passed under Section 148A(d), the impugned notice dated 30.03.2022 issued under Section 148 and the impugned assessment order dated 10.03.2023 were served on the petitioner's old addresses at Velachery and Kancheepuram and also through online mode to the e-mail ID linked to the Income Tax Return filed by the petitioner for the Assessment Year 2016–2017.

5. On the other hand, the learned counsel for the respondent submits that the petitioner failed to file the Return of Income for the

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relevant Assessment Year 2018–2019 and that there was a huge cash deposit amounting to Rs.61,11,476/- which ultimately resulted in the re-assessment proceedings. Hence, it is submitted that there is no merit in this writ petition and that the writ petition is liable to be dismissed.

6. It is further submitted by the learned counsel for the Respondent that the petitioner has an efficacious alternative remedy, as the petitioner can file an appeal before the Appellate Commissioner under Section 246A of the Income Tax Act, 1961.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents, and having perused the Counter Affidavit filed in support of the defence of the respondent, the challenge to the impugned notice issued under Section 148A(b) dated 22.03.2022, the impugned order dated 30.03.2022 passed under Section 148A(d), and the consequential notice dated 30.03.2022 issued under Section 148 of the Act cannot be sustained.

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8. It was incumbent on part of the assessee to have kept the Department informed of any subsequent change in address. Considering the fact that no Return of Income being filed by the petitioner for the Assessment Year 2018-2019, the respondents were justified in passing the impugned orders.

9. However, considering the fact that the impugned assessment order dated 10.03.2023 was passed under Section 147 read with Section 144 of the Act in the absence of a proper reply from the petitioner to the notices preceding the impugned assessment order, the impugned assessment order dated 10.03.2023 alone is quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits as expeditiously as possible preferably within a period of six months from the date of receipt of a copy of this order.

10. The petitioner shall file a Return of Income and also pay the admitted tax as per the proper Return of Income to be paid within a period of 4 months from today. The respondents shall issue suitable

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instructions to the administrator of IT Portal to open the same for the petitioner to comply with above directions.

11. The petitioner shall also file a proper reply to the Notice that preceeded the impugned assessment order dated 10.03.2023 with requisite documents by treating the earlier proceedings as an addendum.

12. The respondents are directed to facilitate the petitioner to upload their reply, if any, as expeditiously as possible. The petitioner shall therefore keep the reply to the Notices preceding the impugned assessment order ready and transmit the same as and when the portal is enabled for uploading.

13. Considering the fact the tax liability is determined at Rs.47,21,116/- vide the impugned assessment order, the petitioner is directed to deposit a sum of Rs.5,00,000/- as security within a period of 30 days from the date of receipt of a copy of this order.

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14. The respondents are directed to facilitate the petitioner to upload their reply, if any, as expeditiously as possible. The petitioner shall therefore keep the reply to the Notices preceding the impugned assessment order ready and transmit the same as and when the portal is enabled for uploading.

15. The writ petition is disposed of with the above observations. No costs. Connected W.M.Ps are closed.

15.12.2025

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Neutral Citation : Yes/No

To
1. Principal Commissioner of Income Tax,
1.Income Tax Officer
Non-Corporate Ward 19(6)
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121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

2. Assessment Unit
Income Tax Department,
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