IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.Nos.35471, 35483, 35488 of 2025
and
WMP.Nos.35445, 35448, 35462, 35463,35455, 35458 of 2023

Selvaraj Parthiban ... Petitioner in all cases

Vs.

Additional/Joint/Deputy/
Assistant Commissioner of Income Tax
Income Tax Officer
National Faceless Assessment Centre
Delhi … Respondent in all cases

Prayer in WP.No.35471/2023: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondent and quash the impugned order in ITBA/AST/S/147/2021-22/1041523280(1) passed under Section. 147 r.w Section 144 r/w r/.w 144 B of the Income Tax Act, 1961 dated 24.03.2022 by the Respondent for the AY 2013-14.

Prayer in WP.No.35483/2023: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondent and quash the impugned order in ITBA/AST/S/147/2021-22/1041579862(1) passed under Section. 147 r.w Section 144 r/w r/.w 144 B of the Income Tax Act, 1961 dated 25.03.2022 by the Respondent for the AY 2017-18.

Prayer in WP.No.35488/2023: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondent and quash the impugned order in ITBA/AST/S/147/2021-22/1041580199(1) passed under Section. 147 r.w Section 144 r/w r/.w 144 B of the Income Tax Act, 1961 dated 25.03.2022 by the Respondent for the AY 2018-19.

For Petitioner in all cases : Mr.S.Gautham Venkata Narayanan

For Respondent in all cases : Mrs.S.Premalatha
Senior Standing Counsel

COMMON ORDER

Mrs.S.Premalatha, learned Senior Standing Counsel takes notice for the Respondent.

In WP.Nos.35483, 35488 of 2025:

2. By this common order, these two Writ Petitions have been disposed of. In these Writ Petitions, the petitioner has challenged the respective orders both dated 25.03.2022 passed under Section 147 r/w 144, 144-B of the Income Tax Act, 1961 for the respective Assessment years. The petitioner has not filed return of income and therefore, the impugned Assessment Orders have been passed after notices were issued under Section 144 of Income Tax Act on 26.03.2021.

3. The case of the petitioner is that the petitioner had altered the e-mail id on 20.03.2019. Despite the same, no notice was served on the petitioner before

the Assessment Orders were passed or before the notices were issued to the petitioner.

4. In the counter that have been filed it has been stated that even though the notices that was served through old e-mail id which had remain unanswered, the petitioner was also served with the notices through RPAD which was also acknowledged. However, the petitioner failed to respond to the notices that preceded the respective impugned orders dated 25.03.2022. Thus, the Respondents cannot found fault for passing the respective order dated 25.03.2022.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel, challenge to the respective impugned orders both dated 25.03.2022 for the Assessment Years 2017-18 and 2018-19 on the grounds raised in the affidavit filed in support of the present writ petition, cannot be countenanced.

6. However, considering the facts that the orders have been passed invoking Section 144 of the respective GST Enactment Act, the case is remitted back to the respondent to re-do the exercise subject to petitioner depositing 20%

of the disputed tax which the petitioner would have been required to deposit as a condition for stay of the recovery proceedings had the petitioner filed an appeal before the Appellate Commissioner against the impugned order.

7. Subject to petitioner depositing 20% of the disputed tax amount, the respondent shall take up the case and dispose the same on merits. Needless to state petitioner shall be heard before final orders are passed.

In WP.No.35471 of 2023:

8. In this Writ Petition, the petitioner has challenged the impugned order dated 24.03.2022. The impugned order has preceded a notice under Section 148 of the Income Tax Act on 23.03.2021 for the Assessment Year 2013-14. The petitioner has filed a Return of income for the aforesaid Assessment Year on 12.10.2017. At the time of filing return of income, the petitioner had given the following e-mail id as the e- mail address No.1.

E-mail Address-1 (self)	**SVIMALESHKUMAR @GMAIL.COM**	**Income Tax Ward/Circle**

9. It is noticed that subsequently the petitioner had also changed the e-mail id on 20.03.2019**.** However, the impugned order and the notices that

preceded the impugned order have been addressed to the old e-mail id of the petitioner that was given at the time of filing of the return of income on 12.10.2017. Thus the impugned order has been passed in violation of the Principles of Natural Justice, as admittedly, the petitioner email id was altered on 20.03.2019. Since the e-mail id that was given at the time of filing of Return of Income was later altered, the Department ought to have taken note of the same at the time of issuing notice under Section 148 of the Income Tax Act.

10. It is noticed that the notice was sent to the petitioner by speed post which was received by the petitioner on 29.03.2021 as has stated in para -9 in response to Ground B. Along with the counter affidavit, the respondent has also kept a copy of the extract of Acknowledgment which has been received by the petitioner .

11. Considering the same, there is no scope for interfering with the impugned order on the ground stated in the affidavit filed in support of the present writ petition.

12. However, the impugned order proceeds on an assumption that no Return of Income was filed under Section 139 of Income Tax Act,1961.

Therefore, the impugned order is liable to be quashed and accordingly, quashed and therefore, the case deserves remitted to the respondent to pass a fresh order on merits on terms.

13. However, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 20% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of a copy of this order.

14. Therefore, the case is remitted back to the Respondent as the Order has been passed under Section 144 subject to petitioner depositing 20% of the disputed tax in terms of order in WP.Nos.35483, 35488 of 2025.

15. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

16. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

17. Subject to the Petitioner complying with the above stipulations, the attachment of the Petitioner's bank account shall also stand automatically vacated.

18. It is made clear that bank attachment shall be lifted subject to the deposit of 20% of the disputed tax as ordered above and that the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

19. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

20. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

Neutral Citation: Yes/No **09.12.2025**
gv

C.SARAVANAN.,J

gv

To
Additional/Joint/Deputy/
Assistant Commissioner of Income Tax
Income Tax Officer
National Faceless Assessment Centre
Delhi

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