IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.10.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

Writ Appeal No.3086 of 2025
and CMP No.25148 of 2025

Parankusam sri Perumundhur Gopalakrishnan .. Appellant

-vs-

1. The Principal Commissioner of Income Tax,
Chennai-3,
Room No.410, 4th Floor,
121, M.G.Road, Nungambakkam,
Chennai 600 034.

2. The Joint Commissioner of Income-Tax,
Non-Corporate Range 10,
121, M.G.Road, Nungambakkam,
Chennai 600 034.

3. The Income Tax Officer,
Non-Corporate Ward 10(6),
Wanparthy Block,
121, M.G.Road, Nungambakkam,
Chennai 600 034.

4. The National Faceless Assessment Centre,
New Delhi 110 003.

5. The Director General of Income Tax (Systems),
ARA Centre, E-2 Ground Floor Extension,
Jhandewalan, New Delhi 110 055. .. Respondents

Prayer: Appeal filed under Section 151 CPC against the Judgment dated 09.07.2025 passed in W.P.No.24934 of 2025 on the file of this Court.

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| For Appellant | : | Mr.P.Gnanasekaran |
| For Respondents | : | M/s.S.Premalatha<br>Standing Counsel |

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JUDGMENT

(Judgment of the Court was delivered by the Hon'ble Chief Justice)

Heard.

2. In view of the submission of learned counsel for the appellant that the order of the learned Single Judge is unsustainable in law in view of the Division Bench judgment of this Court in the case of ***TVS Credit Services Limited vs. Deputy Commissioner of Income Tax and Others (WP.No.22402 of 2024, etc. (batch) dated 24.06.2025***, learned counsel for the Revenue prays for some time to reply.

3. The Division Bench of this Court in the case of ***TVS Credit Services Limited*** (supra) explicitly holds that it is mandatory for the Faceless Assessment Officer (FAO) to issue concerned notices and issuance of notices by the Jurisdictional Assessment Officer (JAO) would make the notice invalid. The aforesaid view has been taken by the Division Bench of this Court in other similar cases and batch of petitions on the same day, i.e., on 24.06.2025 in ***Vijay vs. ITO and others*** and batch of petitions.

4. We are of the view that once the Division Bench had authoritatively pronounced that the issuance of notice by JAO is without jurisdiction and is in the teeth of mandatory provisions with regard to reopening of assessment, which, under the regime, requires it to be undertaken only in the faceless assessment proceedings and not by the Jurisdictional Assessment Officer, the writ petition filed by the appellant deserves to be allowed only on this ground. The view taken by the learned Single Judge that the order is a detailed one and considered all aspects, is not sustainable as the issue involved was of jurisdiction and not the correctness of the order.

5. We see no point in keeping the matter pending and giving the Revenue any opportunity to file any reply.

6. The impugned order is set aside and the writ appeal is allowed.

7. The writ petition is allowed and the notice issued by the JAO on 05.03.2025, which was assailed in the writ petition, is set aside. Liberty, however, is reserved to the Department on the same line as has been granted by the Division Bench in the case of ***TVS Credit Services Limited*** (supra).

There shall be no order as to costs. Consequently, the interim application stands closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)
23.10.2025

Index : Yes/No
Neutral Citation : Yes/No

sra

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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN, J.

(sra)

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