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W.P.No.38825 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38825 of 2025

and

W.M.P.Nos.43446, 43447, 43454 & 43455 of 2025

Prabhat Kamal Gupta

... Petitioner

Vs.

1. National Faceless Assessment Centre
Income Tax Department,
Jawahar Lal Nehru Stadium,
New Delhi – 110 003.

2. Income Tax Officer,
Non-Corporate Ward 19(4) CHE,
Income Tax Department,
121, Mahatma Gandhi Road,
Chennai – 600 034.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st Respondent contained in its Notice issued under Section 274 read with Section 270A of the Income Tax Act, 1961 (hereinafter referred to as the “Act”), bearing DIN: ITBA/PNL/S/270A/2024-25/1075191056(1), dated 28.03.2025 and all proceedings in furtherance thereto including but not limited to the Show



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Cause Notice issued under Section 270A of the Act, bearing DIN: ITBA/PNL/F/270A/2025-26/1080529060(1), dated 10.09.2025, Penalty Order passed under Section 270A of the Act, bearing DIN: ITBA/PNL/F/270A/2025-26/1081313069(1), dated 29.09.2025 and the Notice issued under Section 156 of the Act, bearing DIN and Notice No: ITBA/PNL/S/156/2025-26/1081312868(1), dated 29.09.2025 and to quash the same as arbitrary and unjust, for the AY 2023-24, for PAN: AAFPP1676E

and calling for the records of the 1st Respondent contained in its Notice issued under Section 274 read with Section 272A(1)(d) of the Act, bearing DIN: ITBA/PNL/S/272A(1)(d)_FL/2024-25/1075161740(1), dated 28.03.2025 and all proceedings in furtherance thereto including but not limited to the Show Cause Notice issued under Section 272A(1)(d) of the Act, bearing DIN: ITBA/PNL/F/272A(1)(d)/2025-26/1080657764(1), dated 12.09.2025, Penalty Order passed under Section 272A(1)(d) of the Act, bearing DIN: ITBA/PNL/F/272A(1)(d)/2025-26/1080802847(1), dated 16.09.2025 and the Notice issued under Section 156 of the Act, bearing DIN and Notice No: ITBA/PNL/S/156/2025-26/1080802081(1), dated 16.09.2025 and quash the same as arbitrary and unjust, for the AY 2023-24, for PAN: AAFPP1676E.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondents : Mrs.S.Premalatha
Senior Standing Counsel



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ORDER

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2. In this Writ Petition, the petitioner has challenged the impugned notices dated 28.03.2025 and consequential proceedings thereto.

3. This Court, in W.P.No.13689 of 2025 dated 18.11.2025, has passed the following orders under similar circumstances:

“3. In this Writ Petition, the petitioner has challenged the impugned Order dated 28.03.2025 passed for the assessment year 2023-2024. The impugned order has been passed to avoid the assessment being barred by limitation under Section 151 of the Income Tax Act, 1961.

4. The reason for passing the impugned order has been captured in Paragraph No.6.1.6 of the impugned order, which reads as under:

*“6.1.6. Therefore, assessee’s objection to Circle rate determined by the Stamp Valuation Authority by relying merely on the comparison of consideration received by another seller during the same financial year 2022-23 for a property in the same zone, **is not acceptable**. However, on assessee’s request the matter has been referred of technical assistance to department’s District Valuation Officer (DVO). However, the report has not been received yet and as the matter is getting time barred, therefore, order is being passed by taking sale consideration at **Rs.67,00,00,000/-**. Subsequently, when report from DVO will be received then effect of the same may be given accordingly.”*



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5. *The learned counsel for the petitioner would submit that a report of the District Valuation Officer, Delhi, dated 07.07.2025 has been received, as per which, the value of the property in respect of which long-term capital has been confirmed by the impugned order has now arrived at Rs.38,80,08,200/- as against the value of Rs.67,00,00,000/-.*

6. *Considering the above submission, the impugned assessment order is quashed and the case is remitted back to the respondent to pass a fresh order in the light of the report of the District Valuation Officer, Delhi, dated 07.07.2025, stated supra. It is needless to state that, before passing any such order, the petitioner shall be heard.*

7. *In view thereof, this Writ Petition stands allowed. Consequently, connected miscellaneous petition is closed. No costs."*

4. In view of the same, the orders impugned in this writ petition are also quashed and the case is remitted back to the 1st respondent to pass a fresh order, subject to the final assessment order to be passed in the light of the aforesaid orders in W.P.No.13689 of 2025 dated 18.11.2025.

5. Accordingly, this Writ Petition stands allowed. Consequently, connected miscellaneous petitions are closed. No costs.

18.11.2025

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Neutral Citation : Yes / No

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C.SARAVANAN, J.

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