IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44816 of 2025
and
W.M.P.Nos.50016 and 50019 of 2025

Senthil Kumar,S ... Petitioner

Vs.

1.Assessment Unit,
Income Tax Department

2. National Faceless Assessment Centre,
Income Tax Department,
New Delhi.

3. Non Corporate Range 10(3) CHE
Room No.616, 6th Floor,
Chennai-Wanaparthy Block, No.121,
Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034. ....Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned assessment order passed by the 1st respondent in DIN No.ITBA/AST/S/147/2025-26/1080814250(1) dated 16.09.2025 along with impugned Notice of Demand under Section 156 of the Income Tax Act, 1961 in DIN & Notice No.ITBA/AST/156/2025-26/1080814873(1) dated 16.09.2025 and quash the same.

For Petitioner : Mr.S.Ravee Kumar

For Respondents : Mr.B.Ramana Kumar,
Senior Standing Counsel

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O R D E R

The petitioner, an individual, is before this Court challenging the impugned order dated 16.09.2025 passed for the Assessment Year 2021–2022. The petitioner has suffered the impugned order as he failed to respond to the various notices issued to him. The petitioner appears to be a non-filer who had not filed a Return of Income and therefore the impugned order has been passed under Sections 147 read with 144 and 144B of the Income Tax Act, 1961.

2. The computation of income and tax determined by applying the judgment based method indicates that the petitioner's total income has been assessed at Rs. 22,57,930/-. On the said income, the petitioner has been called upon to pay a sum of Rs. 5,09,474/- towards tax, along with further amounts towards interest under Sections 234A, 234B, 234C, and 234F of the Act, and now a total sum of Rs. 10,33,968/- is demanded vide consequential Demand Notice dated 16.09.2025 passed under Section 156 of the Act.

3. A reading of the impugned order indicates that the petitioner had sought time, which was also granted. However, even with such extended time, the petitioner has failed to respond, and therefore, the impugned assessment order came to be passed as the period for completing the assessment was about to lapse.

4. Considering the submissions of the learned counsel for the petitioner and the learned counsel for the respondent, and to balance the interests of both parties, the matter is remitted back to the respondents to redo the assessment exercise, subject to the petitioner filing a Return of Income within a period of 30 days from the date of receipt of a copy of this order together with the tax payable as per such return.

5. Thereafter, the respondent shall proceed to pass a fresh assessment order in accordance with law. Needless to state, in case the Return of Income filed by the petitioner is not acceptable, the petitioner shall be issued a proper notice and given an opportunity of hearing before any final order is passed. The petitioner is directed to fully co-operate with the respondent in the assessment proceedings.

6. The Writ Petition is disposed of with the above directions. No costs. Consequently, connected W.M.Ps are closed.

27.11.2025

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Neutral Citation : Yes / No

To:

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C.SARAVANAN, J.

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