IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45481 & 45492 of 2025
and
WMP.Nos.50679, 50680, 50685 & 50686 of 2025

Sambandam Rajmohan Parimalam . Petitioner in both cases

-Vs-

Income Tax Officer
International Taxation Ward 2 (2)
Chennai, BSNL TOWERS No.16,
Greams Road, Chennai 600 006 ... Respondent in both cases

Prayer in WP.No.45481 /2025:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari to call for the records of the impugned order under Section 271 AAC(1) of the Act dated 25.09.2025 for the AY 2019-20 having DIN No: ITBA/PNL/F/271AAC(1) /2025-26/1081186975 (1) issued by the Respondent and quash the same.

Prayer in WP.No.45492 /2025:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari to call for the records of the impugned Notice under Section 148 of the Act, for the AY 2019-20 having DIN No. ITBA/AST/S/148-1/2023-24/1051887715(1) issued by the Respondent, dated 05.04.2023 and the impugned order under Section 147 r.w.s 144 of the Act for the AY 2019-20 having DIN No.ITBA/AST/S/147/2024-25/1074839146(1) passed by the Respondent dated 21.03.2025 and quash the same.

For Petitioner in both cases : Mr. Varun Ranganathan T N

For Respondent in both cases Mr.Avinash Krishnan Ravi
Junior Standing Counsel

Mr.B.Ramana Kumar
Senior Standing Counsel

COMMON ORDER

Mr.B.Ramana Kumar, learned Senior Standing Counsel takes notice for the Respondent.

2. By this common order, these Writ Petitions are disposed at the admission stage itself with the consent of both the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In these Writ Petitions, the petitioner has challenged the Section 148 Notice dated 05.04.2023 issued by the respondent and assessment order dated 21.03.2025 passed under Section 147 r/w 144 of the Income Tax Act for the Assessment Year 2019-2020 along with the consequential penalty order dated 25.09.2025 passed under Section 271AAC1 of the Act, whereby, the petitioner has been imposed with a penalty of Rs.3,51,000/- for the said Assessment Year.

4. Despite several opportunities having been granted to the petitioner, the petitioner failed to file a response to the notices that preceded the impugned Assessment Order and thus, suffered the impugned Assessment Order.

5. The facts on record indicate that the petitioner is a non-filer of Return of Income for the Assessment Year 2019-2020 and has also not filed any response to Section 148 reassessment Notice issued to the petitioner for the aforesaid Assessment Year.

6. The impugned order seems to reveal the petitioner has made a deposit of Rs.45,00,000/- in State Bank of India during the relevant previous year and the same has been treated as unexplained money under Section 69 A of the Act and has been taxed under Section 15 BBE of Act.

7. The impugned order also revealed that a draft assessment order was passed on 15.02.2025 under Section 144 C (1) of the Income Tax Act, wherein the petitioner was asked to file a response within a period of 30 days from the date of receipt of the draft assessment order.

8. Although several defences were raised, the case is remitted back only for the purpose of passing re-assessment order pursuant to the draft assessment order dated 15.02.2025. The petitioner may file a reply to the draft assessment order if any within 30 days from the date of intimation to be issued pursuant to this order.

9. These Writ Petitions are disposed with the above observations. No costs. Connected Miscellaneous Petitions are closed.

16.12.2025

Neutral Citation: Yes/No
gv

To

Income Tax Officer
International Taxation Ward 2 (2)
Chennai, BSNL TOWERS No.16,
Greams Road, Chennai 600 006

C.SARAVANAN, J.,

gv

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