# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.No. 44058 of 2025**
**and**
**WMP.Nos.49160 & 49161 of 2025**

Innovative Interiors Private Limited
New No.10B Mathiazhagan Nagar
K.K.Nedunchalai, Saligramam
Chennai - 600 093 ….Petitioner

Vs.

1.National Faceless Assessment Centre
Delhi
2.The Deputy Commissioner of Income Tax
Corp.Cirlce 1 (1)M.G.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 respondents in the impugned order dated 30.09.2025 bearing DIN.No.ITBA/AST/S/147/2025-26/1081365932(1) and quash the same.

For Petitioner : Mr.C.J.Yeswanthram
for Mr.K.Vaitheeswaran

For Respondent : Mr.B.Ramanakumar

Senior Standing Counsel

**ORDER**

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. This is the second round of litigation before this court. In this writ petition, the petitioner has challenged the impugned assessment order dated 30.09.2025 whereby the orders have been passed under Section 147 r/w 144-B of the Income Tax Act, 1961. Earlier also, the petitioner had suffered an order dated 29.03.2022 for the very same tax period and the petitioner has successfully challenged the same before this court in WP.No.10185 of 2022.

4. By an order dated 07.04.2025, this court had recorded the submissions of the learned Senior Standing Counsel and remitted the case back to the respondent to pass a fresh order after affording the petitioner a reasonable opportunity of being heard and by permitting the petitioner to cross examine the person from whom statements were recorded by the Income Tax Department.

5. It appears that the petitioner has failed to alter the present e-mail ID which is in use and thus, the e-mail was sent to the old e-mail I.D which do not access to the petitioner. It is under these circumstances, the impugned order has been passed.

6. Learned Senior Standing Counsel for the respondent would submit that it is an incumbent on the part of the petitioner to have altered the e-mail ID in the web portal and therefore, the Officer of the Income Tax Department cannot be found fault for having passed the impugned order dated 30.09.2025 by way of rejoinder.

7. The learned counsel for the petitioner would draw the attention to the communication dated 29.09.2025 wherein it was informed by the counsel that the Department would be taking time for extension of time specified in the order passed by this court in **W.P.No.10185/2022 vide order dated 07.04.2025**

8. Having considered the submission made by the learned counsel for the petitioner and the Learned Senior Standing Counsel for the respondent.

9. This writ petition is disposed of by remitting the case back to the respondent to pass a fresh order on merits. The petitioner is directed to make suitable changes in the web portal regarding the designated e-mail ID to which

**C.SARAVANAN.,J**

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the petitioner has to be communicated. It is for the petitioner to take steps immediately to alter the designated e-mail ID. This procedure shall be completed by the respondent within a period of eight weeks and thereafter order shall be passed after giving sufficient time to the petitioner to cross examine the person who the petitioner desires and thereafter order shall be passed on merits.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**20.11.2025**

Neutral Citation : Yes / No
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To:

1.National Faceless Assessment Centre
Delhi

2.The Deputy Commissioner of Income Tax
Corp.Cirlce 1 (1)M.G.Road, Nungambakkam
Chennai 600 034

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