IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45745 and 45758 of 2025
and
W.M.P.Nos.50973, 50975, 50979 and 50980 of 2025

Govindarajan Sarvanan ... Petitioner in both W.Ps.

Vs.

1.The Assessment Unit,
Income Tax Department,
New Delhi. ... Respondent in W.P.No.45745 of 2025

2.The Income Tax Officer,
Ward I, Kancheepuram,
Kancheepuram, Income Tax Office,
No.96, Munuswamy Mudaliar Avenue,
Kancheepuram – 631 501.

3.The Assessment Unit,
Income Tax Department,
New Delhi. … Respondent in W.P.No.45758 of 2025

Prayer in W.P.No.45745 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent and quash the impugned order in ITBA/PNL/F/271AAC(1)/2025-26/1079004031(1) under Section 271AAC(1) of the Income Tax Act, 1961 dated 28.07.2025 passed by the Respondent for the Assessment Year 2020-21.

Prayer in W.P.No.45758 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the 1st and 2nd Respondent and quash the impugned notice dated 06.03.2024 bearing DIN and Notice No.ITBA/AST/S/148_1/2023-24/1062063550(1) issued by the 1st Respondent under Section 148 of the Income Tax Act, 1961 and the consequential Impugned Assessment Order dated 29.01.2025 bearing DIN ITBA/AST/S/147/2024-25/1072683331(1) passed by the 2nd Respondent under Section 147 r.w.s.144 r.w.s. 144B of the Act for AY 2020-2021.

For Petitioner (in both W.Ps) : M/s.Jyotsna Sivakumar

For Respondents (in both W.Ps) : Mr.Avinash Krishnan Ravi, Junior Standing Counsel

COMMON ORDER

Mr.Avinash Krishnan Ravi, learned Junior Standing Counsel takes notice for the Respondents.

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

3. In W.P.No.45758 of 2025, the Petitioner has challenged Section 148 Notice dated 06.03.2024 issued under the Income Tax Act, 1961 and consequential Assessment order dated 29.01.2025 passed under Section 147 read with 144 of the Act for the Assessment Year 2020-2021.

4. In W.P.No.45745 of 2025, the Petitioner has challenged the consequential penalty order dated 28.07.2025 passed under Section 271AAC(1) of the Income Tax Act, 1961 in the light of the aforesaid impugned Assessment order.

5. The learned counsel for the Petitioner would submit that the impugned proceedings particularly the impugned assessment order dated 29.01.2025 is without jurisdiction on the ground that the jurisdictional Assessing Officer was not competent to pass the Assessment order.

6. However, it is also noticed that the impugned order was passed in the background of the failure on part of the Petitioner to file a reply to the Section 148 Notice issued under the Income Tax Act, 1961 by the 1st Respondent namely the jurisdictional Assessing Officer.

7. Considering the fact that the impugned assessment order has been passed under Section 147 read with Section 144 of the Income Tax Act, 1961 in the absence of a reply and a Return of Income, the case is remitted back to the concerned Respondent or any other Competent Officer to pass appropriate orders on merits after giving the Petitioner an opportunity to file a Return of Income for the Assessment Year 2020 – 2021 and also to file a reply to Section 148 Notice dated 06.03.2024 or to any notice that may be issued by the 1st Respondent.

8. The entire exercise is expected to be completed by the Respondent within a period of nine months from the date of receipt of a copy of this order.

9. The Petitioner shall however keep the Return of Income for the Assessment year and the reply, if any, ready and send it to the jurisdictional Assessing Officer manually and upload the same as and when the portal is opened by the Respondents.

10. The Respondents shall also ensure that appropriate instructions are issued to the Administrators of the Web Portal so that the Petitioner can

also upload the documents in the web portal, so that all the records are available in the Web Portal.

11. Liberty is granted to the Respondent to proceed against the Petitioner subject to the outcome of the *de novo* proceedings.

12. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02.12.2025

Neutral Citation: Yes / No
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To:

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Income Tax Department,
New Delhi.

2.The Income Tax Officer,
Ward I, Kancheepuram,
Kancheepuram, Income Tax Office,
No.96, Munuswamy Mudaliar Avenue,
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C.SARAVANAN, J.

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