IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45445, 45452, 45453, 45458, 45459, 45460 and 45463 of 2025
and
W.M.P.Nos.50640, 50644, 50647, 50648, 50649, 50652, 50653, 50655, 50654, 50656, 50657, 50661, 50659 and 50660 of 2025

Tamil Nadu Power Finance and Infrastructure
Development Corporation Limited (TNPFC),
Represented by Managing Director,
490/3-4, Tufidco Powerfin Tower,
Anna Salai, Chennai – 600 035. ... Petitioner in all W.Ps.

Vs.

1.The Deputy Commissioner of Income Tax, (TDS),
Income Tax Department,
No.16, Greams Road, Thousand Lights,
Chennai – 600 034.

2.The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
II Floor, E-Ramp, Jawaharlal Nehru Stadium,
New Delhi – 110 003.

3.The Income Tax Appellate Tribunal,
A-3, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai – 600 090.

4.The Chief Commissioner of Income Tax,
Income Tax Department,
No.121, Nungambakkam High Road,
Chennai – 600 034. ... Respondents in all W.Ps.

Prayer in W.P.No.45445 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to its letter in (TRACES/L/Misc Communications/2025-26/035319), dated 12.11.2025, which raises revised demand for Assessment Year 2017-18 quash the same and consequently to direct the said notice be kept in abeyance so that the Petitioner may file a statutory second appeal under Section 253 of the Income Tax Act, 1961 before the expiry of the prescribed period (31.12.2025) and to maintain such abeyance until disposal of the appeal.

Prayer in W.P.No.45452 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to its letter in (TRACES/L/Misc Communications/2025-26/035320), dated 12.11.2025, which raises revised demand for Assessment Year 2018-19 quash the same and consequently to direct the said notice be kept in abeyance so that the Petitioner may file a statutory second appeal under Section 253 of the Income Tax Act, 1961 before the expiry of the prescribed period (31.12.2025) and to maintain such abeyance until disposal of the appeal.

Prayer in W.P.No.45453 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to its letter in (TRACES/L/Misc Communications/2025-26/035323), dated 12.11.2025, which raises revised demand for Assessment Year 2018-19 quash the same and consequently to direct the said notice be kept in abeyance so that the Petitioner may file a statutory second appeal under Section 253 of the Income Tax Act, 1961 before the expiry of the prescribed period (31.12.2025) and to maintain such abeyance until disposal of the appeal.

Prayer in W.P.No.45458 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to its letter in (TRACES/L/Misc Communications/2025-26/035329), dated 12.11.2025, which raises revised demand for Assessment Year 2021-22 quash the same and consequently to direct the said notice be kept in abeyance so that the Petitioner may file a statutory second appeal under Section 253 of the Income Tax Act, 1961 before the expiry of the prescribed period (31.12.2025) and to maintain such abeyance until disposal of the appeal.

Prayer in W.P.No.45459 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to its letter in (TRACES/L/Misc Communications/2025-26/035326), dated 12.11.2025, which raises revised demand for Assessment Year 2020-21 quash the same and consequently to direct the said notice be kept in abeyance so that the Petitioner may file a statutory second appeal under Section 253 of the Income Tax Act, 1961 before the expiry of the prescribed period (31.12.2025) and to maintain such abeyance until disposal of the appeal.

Prayer in W.P.No.45460 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to its letter in

(TRACES/L/Misc Communications/2025-26/035333), dated 12.11.2025, which raises revised demand for Assessment Year 2023-24 quash the same and consequently to direct the said notice be kept in abeyance so that the Petitioner may file a statutory second appeal under Section 253 of the Income Tax Act, 1961 before the expiry of the prescribed period (31.12.2025) and to maintain such abeyance until disposal of the appeal.

<u>Prayer in W.P.No.45463 of 2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to its letter in (TRACES/L/Misc Communications/2025-26/035332), dated 12.11.2025, which raises revised demand for Assessment Year 2022-23 quash the same and consequently to direct the said notice be kept in abeyance so that the Petitioner may file a statutory second appeal under Section 253 of the Income Tax Act, 1961 before the expiry of the prescribed period (31.12.2025) and to maintain such abeyance until disposal of the appeal.

For Petitioner (in all W.Ps)	:	Mr.P.S.Raman Senior Counsel asst.by Mr.Cgauthamaraj
For Respondents	:	Dr.B.Ramasamy

(in all W.Ps) Senior Standing Counsel

COMMON ORDER

Dr.B.Ramasamy, learned Senior Standing Counsel takes notice for the Respondents.

2. By this common order, all these Writ Petitions are being disposed of.

3. This is the 3rd round of litigation before this Court. The Petitioner is a State undertaking incorporated under the provisions of the Companies Act, 1956. The Petitioner had earlier suffered assessment orders all dated 28.02.2024 for the respective Assessment Years passed under Section 201 and 201(1A) of the Income Tax Act, 1961. At that stage, the Petitioner challenged the assessment proceedings before the Appellate Authority.

4. The Petitioner thereafter approached this Court by way of Writ Petition in W.P.No.7892 of 2025 against the order of rejection passed by the

1st Respondent in the stay petitions filed by the Petitioner against the assessment orders all dated 28.02.2024.

5. By an order dated 21.03.2025, there was a direction to the Petitioner to deposit Rs.30 Crores of the disputed tax which appears to have been complied by the Petitioner, pending appeal before the Appellate Commissioner, against the assessment orders dated 28.02.2024.

6. Now, the Appellate Commissioner has passed a final order on 28.10.2025 in the appeal filed against the assessment orders dated 28.02.2024 against which the Petitioner proposes to file an appeal before the Income Tax Appellate Tribunal (ITAT) under Section 253 of the Income Tax Act, 1961.

7. The learned Senior Counsel for the Petitioner submits that the Petitioner will deposit another sum of Rs.30 Crores to secure the interest of the Revenue.

8. Recording the above submission, these Writ Petitions are disposed of by directing the Respondents to keep all further recovery proceedings pursuant to the impugned recovery notices in abeyance, subject to the Petitioner depositing Rs.30 Crores within a period of four weeks from the date of receipt of a copy of this order.

9. All further recovery proceedings shall be kept in abeyance subject to final outcome of the appeal orders to be passed by the Tribunal in the appeal to be filed by the Petitioner against the order dated 28.10.2025.

10. These Writ Petitions disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

21.11.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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