IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM:

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

W.P.No.49548, 49551 & 49563 of 2025
and
W.M.P.Nos.55383, 55385, 55387,55388, 55401 & 55402 of 2025

Murugasen Kumaravel ... Petitioner in all the cases

-Vs-

1. Assessment Unit,
   Income Tax Department,
   National Faceless Assessment Centre,
   New Delhi.

2. Income Tax Officer,
   Ward (1), Kancheepuram,
   No.96, Munuswamy Mudaliar Avenue,
   Kancheepuram-631 501. ... Respondents in all the cases

Prayer in W.P.No.49548/2025: Writ Petition is filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records in the file of the Respondents and quash the impugned assessment order passed by the First Respondent under section 147 r.w.s 144 read with Section 144B of the Income Tax Act,1961 in PAN BBMPK3444C dated 28.03.2023 in DIN ITBA/AST/ S/147/2022-23/ 1051451891(1) for the AY 2018-19.

Prayer in WP.No.49551 of 2025: Writ Petition is filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records in the file of the Respondents and quash the impugned order passed by the First Respondent under Section 270A of the Income Tax Act,1961 in PAN BBMPK3444C dated 15.09.2023 in DIN ITBA/PNL/F/270A/2023-24/10561476491 for the AY 2018-19.

Prayer in WP.No.49563/2025 : Writ Petition is filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records in the file of the Respondents and quash the impugned order passed by the First Respondent under Section 272A(1)(d) of the Income Tax Act, 1961 in PAN BBMPK3444C dated 15.09.2023 in DIN ITBA/PNL/F/272A(1)(d)/2023-24/1056147598 (1) for the AY 2018-19.

For Petitioner in all the cases : Ms.S.Abirami for
Mr.N.V.Balaji

For Respondents in all the cases:Mr.B.Ramanakumar
Senior Standing Counsel
Mr.Avinash Krishnan Ravi
Junior Standing Counsel

COMMON ORDER

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

2. By this common order, both these Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In WP.No.49584 of 2025, the Petitioner has challenged the assessment order dated 28.03.2023 passed under Section 147 r/w 144 of the Income Tax Act, 1961. The Petitioner appears to be a non-filer of Return of Income under Section 139 of the Act.

4. In WP.No.49551 of 2025 and WP.No.49563 of 2025, the Petitioner has challenged the consequential penalty order dated 15.09.2023 passed under Section 270 A and 272A(1) (d) of the Act respectively.

5. By the impugned assessment order, the Income Tax Department has determined the income of the Petitioner as Rs.1,00,20,913/- on account of the Fixed Deposits made by the petitioner from the sale consideration from the sale of immovable property.

6. Learned counsel for the Petitioner submits that the petitioner may be given one opportunity to contest the case as the impugned penalty orders impugned in WP.No.49551 of 2025 and WP.No.49563 of 2025 was passed as the petitioner failed to participate in the assessment proceedings.

7. Considering the fact that the impugned Assessment Order is an exparte

order, an opportunity is given to the petitioner to explain the case afresh subject to the petitioner filing Return of Income for the relevant assessment year within a period of 30 days from the date of receipt of copy of this order. As and when the portal is opened, the petitioner shall upload the same, subject to the Petitioner also depositing the admitted tax liability.

8. Accordingly, the impugned assessment order shall stand quashed. The impugned assessment order shall be treated as a draft Assessment Order to which the Petitioner shall file a reply before the 1st Respondent. The Petitioner shall keep the reply ready to be uploaded in the portal as and when it is opened for the petitioner to upload the same.

9. Since the Assessment Order impugned in W.P.No.49548 of 2025 is quashed, the penalty orders impugned in WP.No.49551 of 2025 and WP.No.49563 of 2025 are also quashed.

10. However, it is made clear that, in case the petitioner fails to comply with the above stipulations, it will be deemed as that these Writ Petitions were dismissed in *limine* by this order in which case, the Respondents are at liberty to proceed against the petitioner in accordance with law.

11. It is made clear that bank attachment shall be lifted subject to the petitioner depositing the admitted tax liability as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

18.12.2025

gv
Index : Yes/No
Neutral Citation: Yes/No
Speaking/Non Speaking order

C.SARAVANAN.,J
gv

To

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

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