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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos.49736, 49737, 49740 & 49744 of 2025
& WMP Nos.55611, 55614, 55617, 55618, 55621, 55622, 55623 & 55624 of 2025

1. Thulasingam Venkatesan,
No 85, Porpanthar Post, Edamichi
Village, Pallar Street,
Uthiramerur Tk,
Kanchipuram 603107,
Tamiln nadu, India

Petitioner(s) in all WPs

Vs

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

2.Income Tax Officer,
Ward 1, Kancheepuram
96, Munuswamy Mudaliar Avenue,
Kancheepuram- 631 501,
Tamil Nadu.

Respondent(s) in all WPs

PRAYER in WP.No.49736 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondents and quash the Impugned Order under Section 147 r/w. Section 144 r/w Section 144B of the Income Tax Act, 1961 dated 20.02.2025 passed by the first respondent in PAN AXGPV8712K having

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DIN ITBA/AST/S/147/2024-25/1073493313(1) for the AY 2020-21.

PRAYER in WP.No.49737 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondents and quash the Impugned Order under Section 271AAC of the Income Tax Act, 1961 dated 13.08.2025 passed by the first respondent in PAN AXGPV8712K having DIN ITBA/PNL/F/271AAC(1)/2025-26/1079599881(1) for the AY 2020-21.

PRAYER in WP.No.49740 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondents and quash the Impugned Order under Section 270A of the Income Tax Act, 1961 dated 14.08.2025 passed by the first respondent in PAN AXGPV8712K having DIN ITBA/PNL/F/270A/2025-26/1079647146(1) for the AY 2020-21.

PRAYER in WP.No.49744 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondents and quash the Impugned Order under Section 272A(1)(d) of the Income Tax Act, 1961 dated 13.08.2025 passed by the first respondent in PAN AXGPV8712K having DIN ITBA/PNL/F/272A(1)(d)/2025-26/1079584485(1) for the AY 2020-21.

For Petitioner(s):(in all WPs)	Mr.Subash Anbarasu for Mr.N.V. Balaji
For Respondent(s)(in all WPs):	Mr.A.N.R.Jayapradeep, SC

COMMON ORDER

By this common order, all these Writ Petitions are being disposed of at the time of admission itself with the consent of the learned counsel for the petitioner and the learned counsel for the respondents.

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2. In WP.No.49736 of 2025, the petitioner has challenged the assessment order dated 20.02.2025 passed under Section 147 r/w Section 144 and 144B of the Income Tax Act, 1961 for the Assessment year 2020-2021 by the first respondent.

3.In WP.No.49744 of 2025, the petitioner has challenged the penalty order dated 13.08.2025 passed under Section 272A(1)d of the Income Tax Act, 1961, whereby a penalty of Rs.20,000/- has been imposed on the petitioner due to the failure to comply with notices issued under Section 142(1) of the Act.

4. In WP Nos.49740 & 49737 of 2025, the petitioner has challenged the consequential penalty order dated 14.08.2025 passed under Section 270A of the Income Tax Act, 1961 and consequential penalty order dated 13.08.2025 passed by the first respondent under Section 271AAC of the Income Tax Act, 1961, whereby penalty has been imposed on the petitioner pursuant to the impugned assessment order dated 20.02.2025.

5. The impugned assessment and penalty orders have been passed for the Assessment Year 2020-2021. However, there is substantial delay in

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approaching this Court against the impugned orders. However, considering the fact that the impugned assessment order is an ex-parte order, this Court feels it appropriate to give an opportunity to the petitioner to defend the case.

6.Considering the same, the case is remitted back to the first respondent to pass a fresh assessment order on merits, subject to the petitioner filing a detailed reply to the notices that preceded by the impugned assessment order together with requisite documents to substantiate the case by treating the impugned assessment order dated 20.02.2025 as an addendum within a period of thirty (30) days from the date of receipt of a copy of this order.

7.The petitioner shall file the Return of Income and pay the tax and interest thereon for the Assessment Year 2020-2021 within a period of 30 days from the date of receipt of a copy of this order.

8.The respondents are directed to felicitate the petitioner by issuing suitable instructions to the administration to open the portal to file the Return of Income and to pay the tax by the petitioner and thereafter, the respondents shall pass appropriate orders on merits.

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9.Needless to state that the petitioner shall be heard before passing the final orders.

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

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Index:Yes/No
Neutral Citation:Yes/No

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To

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Income Tax Department, National
Faceless Assessment Centre, New Delhi

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Ward 1,
Kancheepuram
96, Munuswamy Mudaliar Avenue,
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C.SARAVANAN, J.
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WP No. 49736 and batch of 2025

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