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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.20413 of 2025
and
W.M.P(MD) Nos.15811, 15812 and 15813 of 2025

Rangarajan Ravishankar ... Petitioner

Vs.

1. The Assessment Unit,
 Income Tax Department,
 National E-Assessment Centre,
 Delhi E-Ramp, Jawaharlal Nehru Stadium,
 Delhi - 110 003.

2. The Deputy Commissioner of Income Tax,
 Circle 1(1) Trichy,
 Income Tax Department,
 Williams Road,
 Contonment,
 Trichy - 620015.

3. The Principal Commissioner of Income Tax,
 Madurai 1,
 Income Tax Department
 No.2, V.P. Rathinasamy
 Nadar Road,
 Bibikulam, Madurai - 625 002. ...Respondents

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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records on the file of the 1st Respondent to quash the impugned order u/s 147 read with sections 144 and 144B of the Income Tax Act, 1961 dated 24.01.2025 in DIN ITBA/AST/S/147/2024-25/1072484032(1) for the Assessment Year 2020-21.

For Petitioner : Mr.S.Sridhar

For Respondents : Mr.N.Dhilip Kumar
Standing Counsel

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

2. The petitioner is aggrieved by the impugned order passed under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961, dated 24.01.2025, whereby the demand has been confirmed for the assessment year 2020-21.

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3. The case of the petitioner is that, though no return of income had been filed, the notices preceding the impugned order were transmitted only to the petitioner's e-mail ID, which had been furnished at the time of registration of the PAN with the Income Tax Department. It is submitted that the petitioner became aware of the proceedings only upon initiation of penalty proceedings, whereafter it transpired that the petitioner had been issued with a notice under Section 148A(b) of the Income Tax Act, dated 15.12.2023, followed by an order under Section 148A(d) of the Act, dated 28.02.2024, a notice under Section 148 of the Income Tax Act, dated 28.02.2024, and an intimation, dated 26.06.2024.

4. It is informed by the learned Senior Standing Counsel for the respondents that the impugned order has also been preceded with the notices under Section 142(1) of the Income Tax Act on 30.07.2024 and 02.09.2024 and a show cause notice, dated 27.09.2024 and a communication, dated 04.10.2024 and another show cause notice dated 09.12.2024.

5. It is noticed that the physical notice had been sent to the petitioner's old address, which was furnished at the time of obtaining the PAN Card from the Income Tax Department.

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6. Now, the learned Senior Standing Counsel for the respondents would submit that there is no merit in this Writ Petition as the petitioner has not filed a return of income under Section 139(1) of the Income Tax Act even after issuance of notices under Section 148 of the Income Tax Act.

7. That apart, it is further submitted by the learned Senior Standing Counsel for the respondents that the Income Tax Department relies upon the address available in its portal, which had been furnished by the petitioner at the time of obtaining the PAN Card. Hence, it is contended that this Writ Petition is liable to be dismissed, and the petitioner may be relegated to work out the remedy available under Section 246A read with Section 249(3) of the Income Tax Act.

8. Having considered the submissions made by the learned counsel for the petitioner as well as the learned Senior Standing Counsel for the respondents, it is noticed that a demand of Rs.3,70,10,774/- has been raised on the petitioner under Section 156 of the Income Tax Act, 1961, pursuant to the impugned assessment order dated 24.01.2025. The detailed assessment order has been

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passed on the basis of the records retrieved from the Income Tax Department.

9. According to the learned counsel for the petitioner, the income added to the petitioner's income is not taxable income but represents the funds utilized by the petitioner along with his wife and family income, for the purchase of a property valued at Rs.87,00,000/-. It is contended that the petitioner had never exceeded the threshold limit for filing a return. In view of the same, this Court is inclined to come to rescue the petitioner by quashing the impugned orders, subject to the condition that the petitioner deposits a sum of Rs.3,00,000/- within a period of thirty (30) days from the date of receipt of a copy of this order. The said amount shall be adjusted towards the tax liability to be determined pursuant to the demand order.

10.However, it is made clear that, in the event of the petitioner failing to deposit the aforesaid amount within the stipulated period, the respondents shall be at liberty to proceed against the petitioner as if this Writ Petition had been dismissed in limine on this day. In the event of compliance, the respondents shall proceed to pass appropriate orders on merits, after affording an opportunity of hearing to the petitioner, within a period of three months from

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the date of receipt of a copy of this order.

11. Since, the petitioner has not replied to the show cause notice as mentioned above, the case is remitted back to the stage of show cause notice. The petitioner shall file a consolidated reply within a period of 30 days from date of receipt of copy of this order.

12. With the above directions, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

30.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To

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C.SARAVANAN, J.

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