BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :30.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.20419 of 2025
and
W.M.P(MD) Nos.15818, 15820, 15821 and 15822 of 2025

Narayanan Balakrishnan ... Petitioner

Vs.

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

2. The Income Tax Officer,
   Ward 1, Kumbakonam,
   Income Tax Department
   No.31, Krishnaswamy Road,
   Gandhi Nagar,
   Kumbakonam 612 001.

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

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 section

144B of the Income Tax Act, 1961 dated 10.03.2025 in DIN - ITBA/AST/S/147/2024-25/1074294887(1) for the Assessment Year 2020-21.

For Petitioner : Mr.S.Sridhar

For Respondents : Mr.N.Dhilip kumar
Senior 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, a non-filer of the Income Tax Act, is before this Court, who has now suffered by the impugned assessment order passed under section 147 read with Section 144(B) of the Income Tax Act, dated 10.03.2025. The impugned order has preceded with the notices under Section 142(1) of the Income Tax Act on 26.07.2024, 08.11.2024, 13.11.2024, 20.01.2025 and 13.02.2025.

3. After the petitioner was issued with the notice under Section 148 of the Income Tax Act, petitioner has filed the return of income for the first time on 30.11.2024. The petitioner has attempted to explain the amounts received from the rental agreements signed by twelve persons and the amounts were borrowed from various chit companies.

4. The further argument that is advanced by the learned counsel for the petitioner that the jurisdictional Assessing Officer has no jurisdiction to issue the notice in the light of the changed mechanism for re-opening the assessment under Section 147 r/w. Section 144(B) of the Income Tax Act.

5. The fact remains that the petitioner has acquiesced in the proceedings after the notice under Section 148 of the Income Tax Act was issued on 29.02.2024 and had also submitted a reply thereto. In terms of Section 144(3) of the Act, it is not open to the petitioner to contend that the jurisdictional Assessing Officer has no jurisdiction to pass the impugned assessment order, particularly in the light of the decision of the Bombay High Court in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax***. Incidentally, the said decision has also been distinguished by this Court. Therefore, I find no

merits in the challenge to the impugned order in this Writ Petition filed under Article 226 of the Constitution of India. However, liberty is granted to the petitioner to challenge the impugned order on merits before the appellate authority in terms of Section 246A read with Section 249(3) of the Income Tax Act.

6. In case, the petitioner files an appeal together with a formal application seeking condonation of delay, the appellate authority shall entertain the appeal and dispose the same on merits on its own turn. It is open for the petitioner to move a suitable application under Section 220(6) of the Income Tax Act, seeking stay of the recovery proceeding before the respondents.

7. With the above liberty, 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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C.SARAVANAN, J.

Indu

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