BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 11.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.35507 to 35513 of 2025
and
W.M.P.(MD).Nos.28165 to 28167, 28180 to 28182, 28171 to 28173, 28177, 28183, 28185, 28187, 28193, 28195, 28168 to 28170, 28174 to 28176 of 2025

Nallasamy ... Petitioner in all petitions

Vs

1. The Income Tax Officer,
 Ward 1, Karur,
 16-B, Chinnandan Koil Street,
 Karur-639 0001.

2. The Assessment Unit,
 Income Tax Department,
 National Faceless Assessment Circle,
 4th Floor, Mayur Bhawan,
 Connaught Lane,
 New Delhi-110 001. ... Respondents in all petitions

PRAYER in W.P.(MD).No.35507 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned notice under Section 148A(b) of the Act having DIN and Notice No.ITBA/AST/F/148A(SCN)/2021-22/1041419117(1) in PAN:

AGIPN1446P for Assessment Year 2018-2019 issued by the first respondent, the impugned Notice under Section 148 of the Act, dated 07.04.2022 having DIN and Notice No.ITBA/AST/S/148-1/2022-23/1042620211(1) in PAN:AGIPN1446P for Assessment Year 2018-2019 issued by the first respondent and the impugned order under Section 147 r.w.s.144 of the Act dated 09.02.2024 having DIN: ITBA/AST/S/147/2023-24/1060730529(1) in PAN: AGIPN1446P for Assessment year 2018-2019 passed by the second respondent and quash the same.

PRAYER in W.P.(MD).No.35508 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned notice under Section 272A(1)(d) dated 19.06.2024 having DIN: ITBA/PNL/F/272A(1)(D)/2024-25/1065884148(1) in PAN: AGIPN1446P for Assessment year 2018-2019 passed by the second respondent and quash the same.

PRAYER in W.P.(MD).No.35509 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned notice under Section 271AAC(1) dated 13.08.2024 having DIN: ITBA/PNL/F/271AAC(1)/2024-25/1067589710(1) in PAN: AGIPN1446P for Assessment year 2018-2019 passed by the second respondent and quash the same.

PRAYER in W.P.(MD).No.35510 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned notice under Section 148 of the Act dated 29.02.2024 having DIN and Notice No.ITBA/AST/S/148-1-1/2023-24/1061725801(1) in PAN: AGIPN1446P for Assessment Year 2020-21 issued by the first respondent and the impugned order under Section 147 r.w.s.144 of the Act dated 06.02.2025 having DIN: ITBA/AST/S/147/2024-25/1073171583(1) in PAN: AGIPN1446P for Assessment year 2020-21 passed by the second respondent and quash the same.

PRAYER in W.P.(MD).No.35511 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned notice under Section 271B dated 28.07.2025 having DIN : ITBA/PNL/F/271B/2025-26/1078995741(1) in PAN: AGIPN1446P for Assessment year 2020-21 passed by the second respondent and quash the same.

PRAYER in W.P.(MD).No.35512 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned notice under Section 272A(1)(d) dated 28.07.2025 having DIN : ITBA/PNL/F/272A(1)(d)/2025-26/1078996251(1) in PAN: AGIPN1446P for Assessment year 2020-21 passed by the second respondent and quash the same.

PRAYER in W.P.(MD).No.35513 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned notice under Section 270A dated 01.08.2025 having DIN : ITBA/PNL/F/270A/2025-26/1079193496(1) in PAN: AGIPN1446P for Assessment year 2020-21 passed by the second respondent and quash the same.

In all writ petitions

For Petitioner : Mr.S.Anandh

For Respondents : Mr.N.Dilip Kumar

COMMON ORDER

These Writ Petitions have been filed seeking to quash the impugned orders passed by the first and second respondents, respectively.

2. Mr.N.Dilip Kumar, learned counsel takes notice for the respondents in all these writ petitions.

3. By consent of both parties, the writ petitions are taken up for final disposal at the admission stage itself.

4. The learned counsel appearing for the petitioner would submit that the petitioner is engaged in the wholesale distribution of drumstick and other agricultural products, which are procured from local markets and supplied to the Northern parts of the country. He would further submit that the petitioner had paid advance tax for the Assessment Year 2018–2019. However, he was unable to file the income tax returns for the relevant assessment years. According to the learned counsel, due to certain health issues and also on account of the petitioner being illiterate, he could not comply with the statutory requirements within the prescribed time. He would further submit that the petitioner is willing to pay a sum of Rs.10,00,000/- before the concerned authority. Hence, he prays that this Court may grant an opportunity to the petitioner to present his case before the concerned respondent by setting aside the impugned orders.

5. The learned counsel appearing for the respondents would submit that, in the present case, the petitioners were not aware of the statutory notices issued by the Department and, due to certain health issues, were unable to file their replies. He would further submit that the total tax liability, including interest, is approximately Rs.3 Crores.

6. Considering the submissions made on either side, this Court finds force in the submission made by the learned counsel appearing for the respondents. It is evident that the petitioner was suffering from health issues and, being illiterate, was not in a position to comply with the procedural requirements, including filing of returns. It is also not in dispute that the petitioner had paid advance tax for the Assessment Year 2018–2019. However, due to the failure on the part of the petitioner to submit the returns and replies in time, the impugned orders came to be passed.

7. This Court is of the view that an opportunity should be granted to the petitioner to put forth his explanation before the concerned authority, subject to reasonable conditions.

8. Accordingly, the impugned orders passed in these writ petitions are set aside and the matter is remanded back to the file of the very same respondents, subject to the condition that the petitioner shall deposit a sum of Rs.10,00,000/- (Rupees Ten Lakhs only) within a period of eight weeks from the date of receipt of a copy of this order in favour of the Department.

9. Upon such payment, the petitioner is directed to make a representation to the concerned authority requesting to keep the portal open, and thereafter, file his replies within a period of two weeks from the date on which the portal is enabled.

10. It is made clear that this order is confined only to the assessment proceedings and shall not be construed as expressing any opinion on the merits of the case or on any other issues raised in the writ petitions.

11. With the above directions, these writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

11.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

To
1. The Income Tax Officer,
Ward 1, Karur,
16-B, Chinnandan Koil Street,
Karur-639 0001.

2. The Assessment Unit,
Income Tax Department,
National Faceless Assessment Circle,
4th Floor, Mayur Bhawan,
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KRISHNAN RAMASAMY, J.

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