BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34175 of 2025
and
W.M.P(MD)No.26995 of 2025

Kaliyaperumal Saminathan,
BPBPS0742A,
8, Ramalinga Nadar South 10th Cross,
Tiruchirapalli – 620 017. ... Petitioner

Vs.

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

2.The Income Tax Officer,
Ward 2(1),
Trichy.

3.The Commissioner of Income Tax (Appeals),
Trichy.
(R.3 is suo motu impleaded vide order of this Court dated 28.11.2025) ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records relating to the proceedings culminating in the order under Section 147 of the Income Tax Act, 1961, bearing DIN No.ITBA/AST/S/147/2023-24/1059221370(1) dated 30/12/2023 and quash the same as being wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondents	:	Mr.N.Dilip Kumar

ORDER

Heard the learned counsel for the writ petitioner.

2.This writ petition was listed for admission on 26.11.2025. The learned Standing Counsel was put on notice and called upon to get instructions by today. Even today, the learned Standing Counsel is unable to get instructions.

3.The writ petitioner is an assessee. He was having a PAN number. The petitioner states that his chartered accountant has passed away and as a result he could not access his original PAN details. He therefore obtained a new PAN. This is clearly an act of illegality on his part. Be that as it may, on account of his illegal action, the petitioner cannot be left remediless. The petitioner has now been visited with an adverse assessment order on 30.12.2023. The petitioner is unable to file any appeal against the same, since the digital system is unable to accept the new PAN of the writ petitioner. The writ petitioner is also not having the old PAN details. In these circumstances, either the petitioner should be permitted to submit a manual appeal or he should be allowed to lodge his appeal with his later PAN.

4.The petitioner is permitted to submit a representation before the third respondent. The third respondent shall consider and dispose of the petitioner's representation and provide an appropriate remedy. The writ petitioner cannot be left remediless. Such an order shall be passed by the third respondent within a period of four weeks thereafter. Till then, the recovery proceedings shall be kept in abeyance. The petitioner shall file his representation within a period of three weeks from the date of receipt of a copy of this order.

5.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

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

To

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

2.The Income Tax Officer,
Ward 2(1),
Trichy.

3.The Commissioner of Income Tax (Appeals),
Trichy.

G.R.SWAMINATHAN, J.

MGA

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