IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.339 of 2026 and W.M.P.Nos.406, 453 & 454 of 2026
and
W.P.No.344 of 2026 and W.M.P.Nos.408 & 410 of 2026
and
W.P.No.347 of 2026 and W.M.P.Nos.412 & 414 of 2026

Eswaran Praksasm ... Petitioner in all cases

Vs.

1. The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
4th Floor, Mayur Bhawan, Connaught Lane,
Connaught Place, New Delhi – 110001

2. The Income Tax Officer,
Ward 1, Tiruchengode,
1st Floor, S.F.No.87/2,
Municipality Area Bungalow Street,
Erode Road, Tiruchengode – 637 211.

3. The Branch Manager,
ICICI BANK LIMITED,
First Floor, No.23 G,
Shanmuga Complex, New Idappadi Main Road,
Sankagiri, Salem – 637 301.

4. The Branch Manager,
State Bank of India,
Tiruchengodu Rd, Sankari,
Salem – 637 301.

5. The Branch Manager,
Indian Bank, MagudanChavadi Branch,
Salem Sankari Main Road,
Magudanchavadi
Sankari, Salem – 637 103. ... Respondents in W.P.No.339 of 2026

1. The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
4th Floor, Mayur Bhawan, Connaught Lane,
Connaught Place, New Delhi – 110001.

2. The Income Tax Officer,
Ward 1, Tiruchengode,
1st Floor, S.F.No.87/2,
Municipality Area Bungalow Street,
Erode Road, Tiruchengode – 637 211.
… Respondents in W.P.Nos.344 and 347 of 2026

Prayer in W.P.No.339 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in DIN:ITBA/AST/S/147/2022-23/1051288867(1) dated 24.03.2023 passed u/s 147 read with section 144 read with Section 144B of the Income Tax Aact on the file of the 1st Respondent relating to the A.Y.2018-19 and direct the 2nd Respondent to lift the bank attachments in Bank Account of the petitioner vide A/c Nos.886050000179 held with 3rd Respondent, A/c No.31144196135 held with 4th Respondent and A/c No.59196716089 held with the 5th Respondent.

Prayer in W.P.No.344 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned penalty order in DIN:ITBA/PNL/F/270A/2023-24/1054810112(1) dated 02.08.2023 passed u/s 270A of the Income-tax Act, 1961 on the file of the 1st Respondent relating to the A.Y 2018-19 and quash the same.

Prayer in W.P.No.347 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned penalty order in DIN:ITBA/PNL/F/271AAC(1)/2023-24/1054734405(1) dated 28.07.2023 passed u/s 271AAC(1) of the Income-tax Act, 1961 on the file of the 1st Respondent relating to the A.Y 2018-19 and quash the same.

For Petitioner : Mr.I.Dinesh in all cases

For R1&R2 : M/s.M.Sheela,
Senior Standing Counsel &
Mr.H.Siddarth,
Junior Standing Counsel in all cases

For R3 : Mr.C.Mohan & A.Rexy Josephine Mary
For M/s.King & Partridge
in W.P.No.339 of 2026

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COMMON ORDER

By this common order, all these writ petitions are being disposed of at the time of admision.

2. In these writ petitions, the petitioner has challenged the order dated 24.03.2023 passed under Section 147 read with sections 144 and 144B of the Income Tax Act,1961 for the Assessment Year 2018-2019 and the consequential penalty orders dated 02.08.2023 and 28.07.2023 passed under Section 270A and 271AAC(1) of the Act against the petitioner.

3. The petitioner had not filed the Return of Income for the Assessment Year 2018-2019 (relevant Financial Year 2017-2018).

4. According to the learned counsel for the petitioner, the petitioner would be entitled to a refund of tax even without filing a Return of Income, as the petitioner was entitled for refund under Section 144E of the Income Tax Act, 1961.

5. To demonstrate the same, the learned counsel for the petitioner has drawn the attention of this Court to the Return of Income filed by the petitioner for the Assessment Years 2016-2017 and 2017-2018, in which refunds were granted to the petitioner.

6. A perusal of the returns filed for the relevant assessment years and the gross income of the petitioner during the assessment year indicates that there was a substantial increase in income as the petitioner had received a sum of Rs.2,61,20,487/-

7. That apart, the petitioner had made a payment of Rs.1,42,47,524/- to T V Sundram Iyengar and Sons Private Limited, which indicates that the petitioner was in possession of funds in excess of the amounts reflected in the Return of Income filed by the petitioner for the aforesaid Assessment years.

8. Therefore, the impugned assessment order passed for the Assessment Year 2018-2019 cannot be interfered with solely on the basis of

the averments made in the Affidavit filed by the petitioner in this writ petition.

9. Considering the fact that the assessment order has been passed under Sections 144 read with 147 and 144B of the Income Tax Act without a reply from the petitioner, the case is remitted back to the 1st resondent to redo the exercise, subject to the petitioner depositing a sum of Rs.7.5 lakhs within a period of 30 days from the date of receipt of a copy of this order.

10. Since the Assessment Order dated 24.03.2023 passed under Section 147 read with sections 144 and 144B of the Income Tax Act,1961 for the Assessment Year 2018-2019 is hereby quashed and the case is remitted back to the 1st respondent to redo the exercise on terms, the consequential penalty proceedings impugned W.P.Nos.344 and 347, imposing penalty under Sections 270A and 271A of the Income Tax Act, shall stand quashed. Subject to the petitioner depositing a sum of Rs.7.5 lakhs within a period of 30 days from the date of receipt of a copy of this order.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. These writ petitions are disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

08.01.2026

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Neutral Citations: Yes/No

To:

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   Income Tax Department,
   National Faceless Assessment Centre,
   4th Floor, Mayur Bhawan, Connaught Lane,
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2. The Income Tax Officer,
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   Sankari, Salem – 637 103.

C.SARAVANAN, J.

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