IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4818 of 2026
and
W.M.P.Nos.5375 and 5377 of 2026

Ms.AGSRS and Co.,
Represented by its Partner
V.Durairaj … Petitioner

Vs.

1.Joint Commissioner of Income Tax,
Vellore Range-1,
No.2, Barracks Cross,
Officer's Line,
Vellore – 632 001.

2.The Income Tax Officer,
Income Tax Officer,
Ward-1, Thiruvannamalai. … Respondents

Prayer: 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 Assessment Order dated 26.03.2022 bearing PAN No.ABFFA3900K vide DIN No.ITBA/AST/S/147/2021-22/1041700927(1) for the Assessment Year 2017-2018 and its consequential Demand Order dated 26.03.2022 vide Ref.DIN No.ITBA/AST/S/156/2021-

22/1041700981(1) issued by the 2nd Respondent and all proceedings pursuant thereto and quash the same as illegal and arbitrary.

For Petitioner : Mr.Abdul Rahman

For Respondents : Dr.B.Ramasamy
Senior Standing Counsel

ORDER

Dr.B.Ramasamy, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Senior Standing Counsel for the Respondents.

3. The Petitioner is before this Court against the impugned Assessment Order dated 26.03.2022 passed under Section 147 read with Section 144 of the Income Tax Act, 1961 for the Assessment Year 2017-2018. The impugned Assessment Order was preceded with two Show Cause Notices dated 10.03.2022 and 21.03.2022 to which the Petitioner failed to respond and thus the impugned Assessment Order has been passed.

4. The case of the Petitioner is that the Petitioner is a Partnership Firm whose business was dissolved during December 2020 and that the Petitioner was unaware of the initiation of assessment proceedings by issuance of the above mentioned Notices.

5. That apart, it is submitted that the 2nd Show Cause Notice dated 21.03.2022, fixing the date as 23.03.2022 for Reply was uploaded in the portal only on the following date i.e., on 24.03.2022 at about 11.44 a.m. and thus, the impugned Assessment Order is liable to be interfered with.

6. Learned Senior Standing Counsel for the Respondents submits that the Petitioner was a non-filer of Return of Income and had purchased a vehicle for a huge amount from M/s.Kun Commercial Vehicles Private Limited to the tune of Rs.69,22,594/-.

7. It is further submitted that despite Section 148 Notice dated 27.03.2021, there was no response from the Petitioner and it is in these circumstances, the impugned Assessment Order has been passed whereby amounts have been added under Section 69 and 69A of the Income Tax Act, 1961.

8. Learned Senior Standing Counsel for the Respondents would submit that the Petitioner has an alternate statutory remedy before the Appellate Authority under Section 246A of the Income Tax Act, 1961 and therefore, this Writ Petition is liable to be dismissed.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

10. Taking note of the averments in Paragraph No.3 of the affidavit filed in support of the present Writ Petition that the business was dissolved in December 2020, the impugned Assessment Order is quashed and the case is remitted back to the Jurisdictional Assessing Officer to pass a fresh order on merits after hearing the Petitioner.

11. The Petitioner shall file a Return of Income for the Assessment Year 2017-2018 and pay the admitted tax liability as per the Return of Income within a period of thirty (30) days from the date of receipt of a copy of this order.

12. The Petitioner shall file the Return of Income manually and electronically as and when the web portal is open. The Petitioner shall thereafter file a reply to the Show Cause Notices by treating the impugned Assessment Order dated 26.03.2022 as an addendum to the Show Cause Notices.

13. The Respondents shall thereafter proceed to consider the Reply and the Return of Income to be filed by the Petitioner and pass appropriate orders.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.02.2026

Neutral Citation : Yes / No

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To:

1.Joint Commissioner of Income Tax,
Vellore Range-1,
No.2, Barracks Cross,
Officer's Line,
Vellore – 632 001.

2.The Income Tax Officer,
Income Tax Officer,
Ward-1, Thiruvannamalai.

C.SARAVANAN, J.

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