IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.2323 & 2326 of 2023
and
W.M.P.Nos.2393, 2395, 2398 & 2400 of 2023

TEJ Estates LLP,
37-D C-In-C Road,
Chesney Nilgiri Apartment,
Egmore, Chennai - 600 105,
Tamil Nadu
Represented by its Parter
Mr.Vikram Chordia.

..Petitioner in both Writ Petitions

Vs

Government of India,
Ministry of Finance,
Income Tax Department,
Office of the Income Tax Officer,
Non Corp Ward 9 (1) Che /
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

..Respondent in both Writ Petitions

PRAYER in W.P.No.2323 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the entire records of the Respondent contained in DIN & Notice No: ITBA / AST /F/ 148A / 2021 - 22 / 1042366129 (1) dated 31.03.2022, for Assessment Year 2015 - 16 for PAN.No. AAJFT8672L and to quash the same as arbitrary, unjust, unlawful.

PRAYER in W.P.No.2326 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the entire records of the Respondent, contained in DIN & Notice No: ITBA / AST /S/ 148 _ 1/2021-22/1042380981(1) dated 31.03.2022, for Assessment Year 2015 - 2016 for PAN.No. AAJFT8672L and to quash the same as without jurisdiction, arbitrary, unjust, unlawful and consequently forbear the Respondent or its superiors, subordinates, agents, from re-assessing the Petitioner's income for the Assessment Year 2015-16 under Section 147 of the Income Tax Act, 1961.

For Petitioner	:	Mr.P.Giridharan (In both petitions)
For Respondent	:	Mr.Avinash Krishnan Ravi, Junior Standing Counsel. (In both petitions).

COMMON ORDER

In these Writ Petitions, the Petitioner has challenged the impugned orders dated 31.03.2022, purportedly passed under Section 148 of the Income-tax Act, 1961, which were preceded by a Show Cause Notice dated 22.03.2022, calling upon the Petitioner to submit a reply and to appear for a personal hearing.

2. It is the case of the Petitioner that, though an opportunity was granted, the same could not be effectively availed. Consequently, the impugned orders dated 31.03.2022 came to be passed ex parte.

3. The Petitioner has drawn the attention of this Court to paragraph No.9 of the affidavit filed in support of the Writ Petition, which reads as follows:

> "9. Without prejudice to the statutory non-compliance by the Respondent in not giving 7 days time but only 6 days time, it is submitted that during the said period the two partners of the Petitioner partnership firm were unwell due to health issues and hence could not check their email to peruse the notice dated 22.03.2022 in order to file their reply to the same, justifying the non-filing of return of income for Assessment Year 2015-16."

4. The Petitioner has also produced medical records to substantiate the claim that one of the partner was suffering from illness during the relevant period. In view of the same, the Petitioner was prevented by sufficient cause from responding to the notice issued under Section 148 of the Income-tax Act, 1961.

5. This Court is of the considered view that the Petitioner ought to be granted an opportunity to put forth their objections on merits, particularly in light of the principles of natural justice. Denial of such opportunity would result in prejudice to the Petitioner.

6. Accordingly, the impugned orders dated 31.03.2022 passed by the Respondent are set aside and the matter is remitted back to the Respondent for fresh consideration.

7. The petitioner is directed to submit a detailed reply along with all supporting documents within a period of two (2) weeks from the date of receipt of a copy of this order.

8. On receipt of such reply, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after affording an opportunity of personal hearing, within a period of four (4) weeks thereafter.

9. It is made clear that if the petitioner fails to comply with the above directions, the respondent is at liberty to proceed in accordance with law.

10. With the above directions, these Writ Petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

02.02.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The Government of India,
Ministry of Finance,
Income Tax Department,
Office of the Income Tax Officer,
Non Corp Ward 9 (1) Che /
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

C.SARAVANAN, J.

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