IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1799 of 2023
and
W.M.P.Nos.1914 to 1916 of 2023

M/s Sheenlac Paints Limited
Represented by Managing Director
No.76-A, 1GKS Estates, Ambattur Industrial Estate,
11th Cross Street, Chennai – 600 098.
PAN: AASCS5073J

... Petitioner

Vs.

1. The Assessment Unit
Income Tax Department
National e-Assessment Centre, Delhi
E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003.

2. The Principal Commissioner of Income Tax – 3,
Chennai,
Income Tax Department,
No.121, Nungambakkam High Road,
Chennai – 600 034.

... 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 of the Writ Petitioner on the file of the first Respondent to quash the impugned order dated 28.12.2022 passed u/s 143(3) read with Section 144B of the Act for the Assessment Year 2021-2022 in DIN:ITBA/AST/S/143(3)/2022-23/1048296762(1).

For Petitioner : Mr.A.S.Sriraman

For Respondents : Ms.C.P.Priya,
Senior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 28.12.2022 passed under Sections 143(3) read with 144B of the Income Tax Act, 1961, which has emanated from the show cause notice dated 26.12.2022.

2. The show cause notice was digitally signed at about 6.08 p.m. on 27.12.2022 and served on the petitioner whereby the petitioner was asked to respond by 28.12.2022. Thus, in effect, the petitioner was afforded only about 13 hours' time to submit a response.

3. The respondent proceeded to pass the impugned order dated 28.12.2022 even before the petitioner could submit his reply to the said notice. The assessment was completed to avoid lapsing of the assessment on account of the limitation under Section 153 of the Income Tax Act, 1961, it was to expire on 31.12.2022.

4. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent and also perused the materials available on record.

5. It is noticed that the petitioner was issued with a notice under Section 142(1) dated 23.09.2022. Subsequently, a Show Cause Notice dated 01.12.2022 was issued, to which the petitioner submitted a reply on 06.12.2022. Thereafter, a second Show Cause Notice was issued on 26.12.2022, which ultimately culminated in the impugned order dated 28.12.2022.

6. Having considered the submission made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent and having perused the materials available on record after it is evident that there has been a manifest violation of the principles of natural justice, as the impugned order has been passed with undue haste pursuant to the show cause notice, to avoid abatement of assessment proceedings in view of the limitation under Section 153 of the Income Tax Act. Therefore, the impugned order is liable to be set aside and is accordingly set aside.

7. Therefore, the case is remitted back to the respondent to pass a fresh

order on merits. The petitioner shall submit his reply to the said show cause notice within a period of 30 days from the date of receipt of a copy of this order. On receipt of the same, the respondent shall consider it and pass appropriate orders in lieu of the impugned order in accordance with law as expeditiously as possible.

8. With the above directions, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

16.02.2026

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

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E-Ramp, Jawaharlal Nehru Stadium,
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