IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1618 of 2024
and
WMP Nos.1653, 1656 and 1658 of 2024

Sitaram Ramagopal

..Petitioner

Vs

1. Assessment Unit
   Income Tax Department,
Ministry of Finance.

2. Income Tax Officer
   Ward-1(6),
Chennai-Wanaparthy Block,
No.121, Mahathma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in PAN No. AAJPR5837M for assessment year AY 2015-16 and quash the Impugned Order u/s 147 r.w.s 144 r.w.s.144B of the Income Tax Act, 1961 passed by the 1st Respondent in DIN and Order No. ITBA/AST/S/147/2023-24/1058331598(1) dated 28.11.2023 passed by the 1st Respondent for the Assessment Year 2015-16 and quash the Order dated 28.11.2023 and direct the Respondent to hear the assessment proceedings in PAN number : for AY 2015-16 by granting opportunity to the Petitioner.

For Petitioner : Ms.G Vardini Karthik

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

Order

In this writ petition, the petitioner is before this Court against the impugned order dated 28.11.2023 on several grounds. However, the learned counsel for the petitioner has confined the challenge to the violation of the principles of natural justice.

2. It is submitted that the impugned order was passed pursuant to the Show Cause Notice dated 25.10.2023, to which no reply was submitted. However, the petitioner had earlier filed a reply to the notice dated 03.02.2023 issued under Section 142(1), as well as the another notice under section 143(2) dated 10.02.2023, vide reply dated 16.02.2023.

3. It is further submitted that, even though the petitioner failed to respond to the notice dated 25.10.2023, the replies dated 08.02.2023 and 16.02.2023, submitted in response to the earlier notices, ought to have been considered while passing the impugned order.

4. The specific case of the petitioner is that the petitioner has income from the sale of petroleum products and from renting property to Bharat Petroleum. It is submitted that both sources of income have been duly disclosed in the returns filed by the petitioner on 20.05.2022, in response to the notices issued under Section 148 dated 22.04.2022.

5. It is further submitted that, in the reply, the petitioner had categorically stated the nature of the business, sources of income, and furnished all relevant details. However, the same has not been considered.

6. The learned Senior Standing Counsel for the respondents, on the other hand, submitted that the petitioner, in the affidavit filed in support of the present writ petition, has also challenged the order on the ground of limitation in the issuance of the notice under Section 148A(d). It is submitted that the amount involved is more than Rs.50,00,000/- lakhs and, therefore, the proceedings initiated from the issuance of the notice under Section 148, which have culminated in the impugned order, cannot be challenged.

7. After hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, I am of the view that the case can remitted back to the Respondents to pass a fresh order on merits. Although the respondents cannot be found fault with for passing the impugned order dated 28.11.2023 in the absence of a reply to the Show Cause Notice dated 25.10.2023, the respondent ought to have considered the nature of the business and the documents filed by the petitioner in response to the notices issued under Sections 142(1) and 143(2) dated 03.02.2023 and 10.02.2023, vide replies dated 08.02.2023 and 16.02.2023 respectively.

8. Considering the same, the case is remitted back to the respondents to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of twelve (12) months from the date of receipt of a copy of this order.

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

16-02-2026

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

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C.SARAVANAN J.

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