IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3885 of 2026
and
WMP No.4290 & 4292 of 2026

Indoi Samuday Foundation
Represented by its Trustee, Mr. Bharath Gopu
No. 3F, Sridev Apartments, 31, 1st Main Road,
CIT Nagar, Chennai-600 035.

..Petitioner(s)

Vs

1. The Income Tax Officer,
   Non Corporate Ward 3(1), Chennai
   Wanaparthy Block (New Block) 4th Floor,
   121 M G Road, Nungambakkam, Chennai-34.

2. The Commissioner of Income Tax
   (Exemptions), Chennai
   III Floor, Annexe Building, Aayakar Bhavan,
   No. 121, Mahatma Gandhi Road,
   Nungambakkam, Chennai - 600 034.

3. The Centralized Processing Center
   Income Tax Department,
   Bengaluru 560 500.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the Impugned Intimation u/s 143 (1) of the Act, dated 23/12/2025, for the AY2024-25, having DIN No. CPC/2425/A7/622131304, passed by the 3rd Respondent, and quash the same as bad in law.

For Petitioner(s): Mr. T.N. Varun Ranganathan

For Respondent(s): Mr. V.J. Arulraj,
Senior Standing Counsel

ORDER

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

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

3. In this Writ Petition, the Petitioner has challenged the Impugned Intimation Order dated 23.12.2025, which was preceded by a Notice seeking information/clarification dated 08.12.2025.

4. It is noticed that the Notice dated 08.12.2025 granted time up to 07.01.2026 for the Petitioner to respond. However, the Intimation Notice under Section 143(1) came to be issued prematurely on 23.12.2025, before the expiry of the stipulated time, in absence of reply to the Notice dated 08.12.2025.

5. Considering the fact that the Impugned Intimation under Section 143(1) of the Act, is *ex parte* in nature, the case is remitted back to the

Respondents to pass a fresh order on merits and in accordance with law, subject to the Petitioner submitting a reply to the Notice dated 08.12.2025, within a period of thirty (30) days from the date of receipt of a copy of this order, and uploading the same, as and when required, on the Online Portal.

6. The Petitioner shall file the above reply to the Notice dated 08.12.2025, along with the requisite documents to substantiate the defence by treating the Intimation Notice dated 23.12.2025 as an addendum to the Notice dated 08.12.2025.

7. Needless to state, before passing any such order, the Respondents shall issue due notice to the Petitioner.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are also closed.

09-03-2026

Neutral Citation: Yes/No

klt

C.SARAVANAN, J.

klt

To

1. The Income Tax Officer,
   Non Corporate Ward 3(1), Chennai
   Wanaparthy Block (New Block) 4th Floor,
   121 M G Road, Nungambakkam, Chennai-600 034.

2. The Commissioner of Income Tax (Exemptions), Chennai
   III Floor, Annexe Building, Aayakar Bhavan,
   No. 121, Mahatma Gandhi Road, Nungambakkam,
   Chennai - 600 034.

3. The Centralized Processing Center
   Income Tax Department, Bengaluru 560 500.

WP No. 3885 of 2026
and
WMP No.4290 & 4292 of 2026

09-03-2026