IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2427 of 2026
and
WMP.Nos.2676 & 2680 of 2026

Nidec India Precision Tools Limited
No.2, Sipcot Industrial Complex,
Ranipet Industrial Estate,Ranipet
Vellore- 632 403, Tamil Nadu
Rep by its Managing Director
N.Valliappan.

..Petitioner(s)

Vs

1. Commissioner Of Income Tax (Appeals
   Income Tax Department
   National Faceless Appeal centre (NFAC)
   Delhi.
2. Assistant Commissioner of Income Tax
   Income Tax Department
   Circle 1 Vellore.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to impugned order passed by the 1st Respondent u/s. 250 of the Income Tax Act, 1961 bearing reference Number ITBA / NFAC/ S/ 250/ 2025- 26/ 1082165291 (1) dated 30.10.2025 for the Assessment year 2022- 23, quash the same and consequently direct the 1st Respondent to consider the appeal for fresh consideration by granting an opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr. Giridharan. P

For Respondent(s): 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. In this writ petition, the petitioner has challenged the order dated 30.10.2025 passed under Section 250 of the Income Tax Act, 1961 by the 1st respondent, whereby the petitioner's appeal against the assessment order dated 26.03.2024 passed under Section 143 (3) read with section 144B of the Income Tax Act, 1961 for the Assessment Year 2022-2023 was rejected.

4. A Reading the impugned order indicates that the detailed order was passed in the absence of a personal hearing to the petitioner. The petitioner may have a case to sustain and defend against the assessment order dated 26.03.2024 passed under Section 143(3) for the Assessment Year 2022-2023.

5. Although the petitioner has an alternative remedy of appeal before the Appellate Tribunal, this Court of the view that the case shall be remitted back to the first respondent / Appellate Commissioner to redo the exercise and consider the case afresh.

6. The petitioner shall co-operate with the first respondent in the proceedings. The first respondent is directed to pass a fresh order on merits and in accordance with law as expeditiously as possible.

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

23-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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   Income Tax Department
   National Faceless Appeal centre (NFAC)
   Delhi.
2. Assistant Commissioner of Income Tax
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   Circle 1 Vellore

C.SARAVANAN, J.

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