IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2102 of 2023
and
WMP No. 2188 of 2023

Venkateswaran Lakshmi

..Petitioner

Vs

Assessment Unit
Income tax Department,
Ministry of Finance,
New Delhi-34.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent and quash the impugned order in ITBA/ AST/S/ 143(3) / 2022-23/ 1048033918(1) dated 15.12.2022 passed by the respondent as illegal and not in accordance with law.

For Petitioner : Mr.R.Sivaraman

For Respondent(s): Ms.C.P.Priya, Senior Standing Counsel

Order

In this writ petition, the petitioner has challenged the assessment order dated 15.12.2022 passed under Section 143 (3) read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2021-2022 .

2. The petitioner filed the Return of Income on 24.12.2021, admitting a total income of Rs.3,70,000/- and Agricultural Income of Rs.28,55,624/- for the Assessment year 2021-2022. In response to the aforesaid Return of Income, the petitioner was issued with Notice dated 28.06.2022 under Section 143(2) of the Income Tax Act, 1961 and notice dated 24.08.2022 under section 142(1) of the Act to which the petitioner replied on 03.10.2022.

3. Pursuant to which the third respondent issued a Notice dated 16.11.2022, calling upon the petitioner to submit a response by 21.11.2022, to which the petitioner submitted a response on 21.11.2022.

4. Thereafter, a Notice dated 06.12.2022 was issued calling upon the petitioner to furnish supporting documents and information by 10.12.2022. The petitioner sought further time of 15 days to submit the required documents and also requested a personal hearing through Video Conferencing (VC) vide reply dated 10.12.2022.

5. However, on 15.12.2022, the impugned order was passed by the respondent. The impugned order is primarily challenged on the ground that the impugned order is passed arbitrarily without granting sufficient opportunity and without properly considering the request made by the petitioner.

6. The learned counsel for the petitioner submits that the impugned order is arbitrary and therefore the case may be remitted back to the respondent to pass fresh orders on merits after granting an opportunity of hearing to the petitioner.

7. On the other hand, the learned counsel for the respondent submits that the impugned order was passed after considering the reply of the petitioner dated 21.11.2022, in response to the show cause Notice dated 16.11.2022 as there was no proper response to the Notice dated 06.12.2022. Therefore, it is submitted that the impugned order does not merit any interference. It is further submitted that the petitioner has an alternative remedy of appeal under Section 246A of the Income Tax Act, 1961.

8. Having considered the submissions made by the learned counsel for the petitioner and learned counsel for the respondent, this Court is of the view that the case requires reconsideration. Therefore, the impugned order is liable to be quashed and the case is remitted back to the respondent to pass a fresh order on merits, considering the fact that the petitioner had sent a representation seeking 15 days' time in response to the notice dated 06.12.2022.

9. Under these circumstances, the impugned order is quashed and the matter is remitted back to the respondent to pass a fresh order on merits as

expeditiously as possible, preferably with a period of one year from the date of receipt of a copy of this order.

10. The petitioner shall furnish the relevant information as required in the Notice dated 06.12.2022 through the web portal. The portal shall be enabled by the respondent for uploading the required documents and information by the petitioner.

11. Needless to state, the final assessment order shall be passed only after providing an opportunity of hearing to the petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

17-02-2026

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

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To
Assessment Unit
Income tax Department,
Ministry of Finance,
New Delhi-34.

C.SARAVANAN J.

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WP No. 2102 of 2023

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