IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3706 of 2026
and
W.M.P.Nos.4111 and 4113 of 2026

R.Jaibavani ... Petitioner

Vs.

The Income Tax Officer,
Ward 1, Tiruvallur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records relating to the impugned order in assessment order in DIN.ITBA/AST/S/147/2023-24/1063397334(1) dated 26.03.2024 passed by the Respondent and quash the same.

For Petitioner : Mr.T.Ramesh

For Respondent : Mr.B.Ramana Kumar
Senior Standing Counsel

ORDER

Mr.B.Ramana Kumar, learned Senior Standing Counsel takes notice for the Respondent.

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 Respondent.

3. The Petitioner is the wife of late Muthya Nadar Ramamurthy who died on 12.06.2025. The Petitioner has challenged the impugned Assessment order dated 26.03.2024 within the prescribed time, in her capacity as the legal heir / legal representative of the deceased assessee viz., Muthya Nadar Ramamurthy, who had been suffering from mental illness prior to his demise.

4. The learned counsel for the Petitioner submits that the Petitioner being the legal heirs / legal representative of the deceased assessee, may be given an opportunity to explain the case afresh from the stage of Section 148 Notice dated 01.04.2022, which had been issued under the new regime in the name of the deceased assessee.

5. The submission made by the learned counsel for the Petitioner appears to be reasonable.

6. The learned Senior Standing Counsel for the Respondent submits that appropriate orders may be passed securing the interest of the Revenue.

7. Although the impugned assessment order has been passed prior to the death of the deceased assessee viz., Muthya Nadar Ramamurthy, the medical records filed before this Court indicate that Petitioner's husband was suffering from mental illness and eventually died due to various other health conditions.

8. Considering the above facts and circumstances of the case, the impugned assessment order is quashed and the case is remitted back to the Respondent to pass a fresh assessment order on merits from the stage of Section 148 Notice after hearing the Petitioner.

9. The Petitioner as also the other legal heirs, shall comply with all the other requirement under Section 159 of the Income Tax Act, 1961 and the rules made thereunder and shall participate in the *denovo* adjudication.

10. The Respondent shall thereafter pass appropriate orders on merits and in accordance with law.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

04.02.2026

Neutral Citation: Yes / No
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To:

The Income Tax Officer,
Ward 1, Tiruvallur.

C.SARAVANAN, J.

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