IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 5095 & 5099 of 2026 and W.P.Nos.12597 & 13923 of 2025
AND
WMP Nos. 5650, 5652, 5654, 5657 of 2026 and WMP.Nos.14184, 14185, 15665 & 15668 of 2025

M/s.Sakura Autoparts India Private Limited
Rep. by its Authorized Representative,
No.3 Sipcot Industrial Park
Vallam Vadagal Village
Sriperumbudur Kancheepuram
Chennai 631 604.

..Petitioner in all WPs

Vs

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

2. Deputy Commissioner of Income Tax,
   Corporate Circle 3(1),
   121, M.G. Road,
   Nungambakkam, Chennai 600 034

..Respondents in all WPs

Prayer in W.P.No.5095 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the case and quash the impugned order passed under Section 271AAC(1) of the Income Tax Act,1961 dated 31.12.2025 in DIN No. ITBA/PNL/F/271AAC(1)/2025-26/1084278570(1) for the Assessment year 2022-23 in PAN: AASCS0174N and direct the 1st Respondent to pass fresh penalty order based on the outcome of the Writ Petition No.13923 of 2025.

Prayer in W.P.No.5099 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the case and quash the impugned order passed under Section 270A of the Income Tax Act,1961 dated 31.12.2025 in DIN No. ITBA/PNL/F/270A/2025-26/1084492044(1) for the Assessment year 2022-23 in PAN: AASCS0174N and direct the 1st Respondent to pass fresh penalty order based on the outcome of the Writ Petition No.13923 of 2025.

Prayer in W.P.No.12597 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the case and quash the impugned order passed under Section 144C(1) of the Income Tax Act,1961 dated 04.03.2025 in DIN No. ITBA/AST/F/144C/2024-25/1073979845(1) for the Assessment year 2022-23 in PAN:AASCS0174N and direct the 1st Respondent to pass fresh assessment order after affording sufficient opportunity to the Petitioner or pass such further or other orders as may deem fit and proper in the circumstances of this case, and thus render justice.

Prayer in W.P.No.13923 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the case and quash the impugned order passed under Section 144C(1) of the Income Tax Act,1961 dated 03.04.2025 in DIN No. ITBA/AST/S/143(3)/2025-26/1075454293(1) for the Assessment year 2022-23 in PAN : AASCS0174N and direct the 1st Respondent to pass fresh assessment order after affording sufficient opportunity to the Petitioner.

For Petitioner(s):	Mr.R.Venkata Narayanan for M/s.Subbaraya Aiyar Padmanabhan
For Respondent(s):	Ms.C.P.Priya Senior Standing Counsel

COMMON ORDER

By this Common order, all these writ petitions are being disposed of.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

3. In these Writ Petitions, the petitioner has challenged the draft assessment order dated 04.03.2025, assessment order dated 03.04.2025 and the consequential penalty orders dated 31.12.2025 passed for the Assessment Year 2022-2023.

4. Earlier, the petitioner was issued with a detailed Show Cause Notice dated 11.02.2025. There is no dispute regarding the issuance of the said notice. The petitioner submitted a reply to the show Cause Notice on 20.02.2025.

5. However, on the same date, i.e., 20.02.2025, the petitioner also submitted a representation requesting further time to submit additional details and sought an extension up to 07.03.2025. Despite the request for extension of time, the respondent passed the impugned draft assessment order dated 04.03.2025.

6. The draft assessment order dated 04.03.2025 was challenged by the petitioner in W.P.No.12597 of 2025 on 04.04.2025. However, the petitioner was unable to secure any interim order from this Court.

7. Consequently, the final assessment order dated 03.04.2025, impugned in W.P.No.13923 of 2025, was passed for the Assessment Year 2022-2023. Pursuant thereto, consequential penalty orders dated 31.12.2025 were passed under Section 271AAC and Section 270A of the Income Tax Act, 1961, which are impugned in W.P.Nos.5095 & 5099 of 2026.

8. As per Section 144C of the Income Tax Act, 1961 the last date for passing the draft assessment order for the Assessment Year 2022-2023 expired on 14.03.2025.

9. The draft assessment order relies upon information obtained from 14 out of 30 suppliers, based on which alleged discrepancies in turnover declared in the books of accounts have been arrived at. The discrepancies were alleged found due to inconsistencies between the statements recorded and the books of accounts maintained by the petitioner.

10. The petitioner is entitled to be furnished with the statements obtained from the suppliers, which form the basis of the proceedings initiated pursuant to

the Show Cause Notice dated 11.02.2025. The failure to supply these materials has caused serious prejudice to the petitioner and amounts to a violation of the principles of natural justice.

11. Considering the facts and circumatances of the case, this Court is inclined to quash the impugned orders and the cases are remitted back to the 1st respondent from the stage of the Show Cause Notice dated 11.02.2025. The petitioner shall file a reply to the Show Cause Notice within a period of 30 days from the date for receipt of a copy of this order.

12. Simultaneously, the petitioner may seek all such information and documents as may be additionally required. The 1st respondent shall furnish the same as expeditiously as possible and thereafter, a further period of 30 days shall be granted to the petitioner to submit an additional response, if any.

13. Upon receipt of the replies from the petitioner, the 1st respondent to pass final orders on merits and in accordance with law as expeditiously as possible.

14. Needless to state, before passing any final order, the petitioner shall be afforded an opportunity of personal hearing.

15. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24-02-2026

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

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