IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3229 of 2024
and
WMP Nos.14517, 14520, 14532 and 14523 of 2024

Alluru Gopathy Harikrishna

..Petitioner

Vs

1. The Income Tax Officer,
   Non Corp, Ward 1 (2), CHE
Income Tax Department,
Wanaparthy Block,
No.121, Mahatma Gandhi Road, Nungambakkam,
Chennai- 600 034.

2. The Principle Chief Commissioner,
   Income Tax-1 (TN & P),
No.121, Mahatma Gandhi Road, Nungambakkam,
Chennai-600 034.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the 1st respondent in its impugned notice dated 23-2-2023 vide DIN & Notice No. ITBA/AST/F/148A(SCN) 2022-23/1050070640 (1) on the file of the first respondent relating to the FY 2015-16 and subsequent the impugned order was passed by the ITO vide ITBA/AST/F/148A/2022-23/1050758480 (1) dated 14-03-2023 and quash the same.

For Petitioner : Ms.Gokulavani
for Mr.V.Karthikeyan

For Respondents : Mr.Avinash Krishnan Ravi,
Senior Standing Counsel

Order

In this writ petition, the petitioner is before this Court against the impugned order dated 14.03.2023 passed under Section 148A(d) of the Income Tax Act, as well as the notice issued under Section 148 on the same date for the Assessment Year 2016-2017.

2. The impugned order dated 14.03.2023 was proceeded by a notice issued under Section 148A(d) dated 23.02.2023, to which the petitioner submitted a reply on 27.02.2023 by sending an email directly. It is noted that the said reply dated 27.02.2023 was not uploaded on the web portal of the Income Tax Department. Consequently, in the absence of the reply on record, the impugned order was passed on 14.03.2023 and the notice under Section 148 was issued.

3. The present writ petition was filed on 05.02.2024. As no interim order was obtained by the petitioner at the time of admission, the respondents proceeded to conform the proposal by completing the assessment on 08.02.2024, i.e., three days after the filing of the writ petition.

4. An application has been filed to modify the payer so as to challenge the assessment order. It is further noted that, after the impugned order under Section 148A(d) and the notice dated 23.02.2023 were issued, the petitioner also filed a return of income on 15.05.2023.

5. Considering the fact that the impugned order was passed without taking into account the petitioner's reply dated 27.02.2023, the impugned order, the notice and the consequential assessment order are hereby quashed and the case is remitted back to the respondents to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of twelve (12) months from the date of receipt of a copy of this order.

6. Needless to state, the time during which the case was pending before this Court, as well as the time during which the remand proceedings are pending, shall be excluded for the purpose of limitation.

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

16-02-2026

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

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C.SARAVANAN J.

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