IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4809 of 2026
and
W.M.P.Nos.5359 & 5362 of 2026

Rengarajreddiyar Parthiban
PAN: BBZPP1614E ... Petitioner

Vs.

1. The Principal Commissioner of Income Tax
   Madurai-1
   Madurai-Annexe building,
   VP Rathinasamy Nadar road,
   CR Building, Bibikulam,
   Madurai – 625002.

2. Assessment Unit,
   Income Tax Department,
   Ministry of Finance,
   New Delhi.

3. Income Tax Officer,
   Ward 1, Perambalur
   No.71, Deena Dayalan Complex,
   1st floor, Venkatesapuram,
   Perambalur – 621212. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the 2nd Respondent in order in Assessment Order u/s 147 r.w.s 144 r.w.s. 144B of the Income Tax Act, 1961 in DIN: ITBA/AST/S/147/2023-24/1060168582(1) dated 27.01.2024 along with consequential Revision Order u/s 264 of the Income Tax Act, 1961 in DIN & Order No: ITBA/REV/F/REV7/2025-26/1081940115(1) dated 23.10.2025 passed by the 1st Respondent for the AY 2019-20 to quash the same.

For Petitioner : M/s.G.Vardini Karthik

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

ORDER

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

2. With the consent of the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned Assessment

Order dated 27.01.2024 after the petitioner's application for revision under Section 264 has been rejected by an Order dated 23.10.2025.

4. The impugned order has been passed under Section 147 read with Section 144 read with Section 144B of the Income Tax Act, 1961, as the petitioner had neither filed the Return of Income nor participated in the assessment proceedings.

5. The records also reveal that the above proceedings culminated in an Order dated 28.03.2023 passed under Section 148A(d) of the Income Tax Act, 1961.

6. The petitioner appears to have purchased a property for Rs.10 Lakhs and therefore, a notice under Section 148 was issued on the ground that income escaped assessment in the hands of the petitioner.

7. No doubt, the respondents were justified in passing the impugned order. However, the fact remains that the petitioner is a small assessee who purchased an immovable property for Rs.10 Lakhs, which stands admitted in the impugned Order dated 27.01.2024.

8. Considering the overall facts and circumstances, I am inclined to remit the matter back to the 2nd respondent to afford the petitioner an opportunity to establish their case, subject to the petitioner filing a Return of Income, manually, within a period of 30 days from the date of receipt of a copy of this order.

9. Within such time, the petitioner shall also pay the admitted tax liability.

10. The petitioner shall also upload the return in the GST portal as and when it is made operational to receive the return.

11. Subject to the petitioner complying with the above stipulations, the 2nd respondent shall proceed to pass final orders in view of the Assessment Order dated 27.01.2024 for the Assessment Year 2019-2020, as expeditiously as possible, preferably within a period of three (3) months of such reply / payment.

12. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. In case the petitioner fails to comply with the above stipulations, the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

14. This Writ Petition stands disposed of with the above directions. Consequently, the connected miscellaneous petitions are closed. No costs.

11.02.2026

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Neutral Citation : Yes / No

To

1. The Principal Commissioner of Income Tax
   Madurai-1, Madurai-Annexe building,
   VP Rathinasamy Nadar road,
   CR Building, Bibikulam,
   Madurai – 625002.

2. The Assessment Unit,
   Income Tax Department, Ministry of Finance,
   New Delhi.

3. The Income Tax Officer,
   Ward 1, Perambalur
   No.71, Deena Dayalan Complex,
   1st floor, Venkatesapuram,
   Perambalur – 621212.

C.SARAVANAN, J.

raja

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