IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6253 of 2023
and
WMP Nos.6273, 6275, 6279 & 6283 of 2023

M/s Shree Pushpam Industrie
Rep. by Managing Partner,
R.S.No. 121/1 and 63/7, Pondy Villupuram Road,
Madagadipet Village, Thirubuvanai Post,
Pudhucherry 605 107
PAN : AALFS2325K.

..Petitioner(s)

Vs

1. The Assessment Unit
   Income Tax Department,
   National e-Assessment Centre, Delhi, E-Ramp,
   Jawaharlal Nehru Stadium, Delhi-110 003.

2. The Principal Commissioner of Income Tax
   Pondicherry, Income Tax Department,
   D.P.Thottam, Muthialpet, Pondicherry 605 003.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the Writ Petitioner Company on the file of the First Respondent to quash the impugned order dated 20.12.2022 passed u/s 144 read with Section 144B of the Act for the Assessment Year 2021-22 in DIN ITBA / AST / S / 144 / 2022-23 / 1048098124(1).

For Petitioner(s): Mr. S. Sridhar

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

ORDER

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the Impugned Order dated 20.12.2022, whereby the Assessment has been completed under Section 144 (B) of the Income Tax Act, for the Assessment Year 2021 – 2022. The impugned order refers to several notices, the details which are extracted below :-

S.No.	Nature of Communication	Date of Letter issued	Date of Service	Date of Compliance	Response of the Assessee
1.	Notice issued u/s 143(2)	28.06.2022	28.06.2022	13.07.2022	No response
2.	Notice issued u/s 142(1)	30.09.2022	30.09.2022	14.10.2022	No response
3.	Notice issued 142(1)	18.10.2022	18.10.2022	24.10.2022	No response
4.	Notice issued u/s 142(1)	26.10.2022	26.10.2022	02.11.2022	No response
5.	Reminder letter	02.11.2022	02.11.2022	07.11.2022	No response
6.	Letter issued by speed post	11.11.2022	30.11.2022	Immediate	No response
7.	SCN	09.12.2022	09.12.2022	15.12.2022	No response

4. In paragraph No.22 of the affidavit filed in support of this petition, the Petitioner has acknowledged that the Petitioner had received a reminder dated 11.11.2022 on 30.11.2022 asking the Petitioner to respond immediately.

5. It is submitted by both the learned counsel for the Petitioner and the learned Senior Counsel that although notices were issued, particularly as indicated at Serial No.6 of the above table, the same were replied through e-mail ID, namely, "sreepushpam@sancharnet.in". Though the Petitioner had already updated the e-mail ID as "sreepushpam707@gmail.com", on 01.12.2021.

6. Since none of the notices were sent to the Petitioner's old e-mail ID, namely, "sreepushpam@sancharnet.in", the Petitioner could not respond and therefore a fair opportunity has been denied.

7. Therefore, the impugned order is liable to be quashed and the case is remitted back to the Respondents. The impugned order dated 20.10.2022 which stands quashed shall be treated as an addendum to the Show Cause Notice dated 09.12.2025.

8. The Petitioner shall submit a reply to the Show Cause Notice dated 09.12.2025 before the Jurisdictional Assessing Officer, within a period to be prescribed by the officer. The Petitioner shall also ensure that the reply is

uploaded in the portal as and when it is made available of the Petitioner to upload the reply for the Assessment year 2021-2022.

9. Thereafter, the Respondents shall pass an orders on merits and in accordance with law, after following due procedure as contemplated under Section 144 (B) r/w the other relevant provisions of the Income Tax, Act, 1961. Denova – adjudication shall not be governed by the limitation under Section 153 in view of implication associated with the uploading of reply pursuant to this order.

10. In case the Petitioner fails to comply with the above directions, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition had been dismissed *in limine* today.

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

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are also closed.

09-03-2026

Neutral Citation: Yes/No
klt

To

1. The Assessment Unit,
   Income Tax Department, National E-Assessment Centre,
   Delhi, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110 003.

2. The Principal Commissioner of Income Tax,
   Pondicherry, Income Tax Department, D.P.Thottam,
   Muthialpet, Pondicherry 605 003.

C.SARAVANAN, J.

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