IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP Nos.9874, 9879, 9899 & 9907 of 2026
AND
WMP Nos.10647, 10648, 10703, 10656, 10659, 10690, 10696 & 10701 of 2026

Abdul Shukoor Sakira Banu
No. 26 - 28, Rajaji Street, Ramnagar,
Coimbatore- 641 009
Now residing at No. 63, Rajaji Road,
Ramnagar, Coimbatore- 641 009

..Petitioner(s) in all WPs

Vs

1. Assessment Unit
   Income Tax Department, Delhi

2. Deputy Commissioner of Income Tax
   Corporate Circle 1, CBE
   Coimbatore Main Building, 63,
   Race Course Road, Coimbatore- 641018

..Respondent(s)in all WPs

WP No. 9874 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the 1st Respondent and quash the impugned order u/s 144 r.w.s. 250 r.w.s. 144B of the Income Tax Act, 1961 in DIN-ITBA/AST/S/144/2025-26/1081539661(1) dated 08.10.2025 passed by the 1st Respondent for the AY 2013-14 as illegal, arbitrary, against the principles of natural justice and settled principles of law and consequently direct the 1st Respondent to grant an opportunity to the Petitioner to reply to the notices and pass a fresh order in accordance with law.

WP No. 9879 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the 1st Respondent and quash the impugned order u/s 144 r.w.s. 250 r.w.s. 144B of the Income Tax Act, 1961 in DIN-ITBA/AST/S/144/2025-26 /1081729724(1) dated 14.10.2025 passed by the 1st\ Respondent for the AY 2014-15 as illegal, arbitrary and against the settled principles of law and consequently direct the 1st Respondent to grant an opportunity to the Petitioner to reply to the Notices and pass a fresh order in accordance with law.

WP No. 9899 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the 1st Respondent and quash the impugned order u/s 144 r.w.s. 254 r.w.s. 144B of the Income Tax Act, 1961 in DIN- ITBA/AST/S /144/2025-26/1081913738 (1) dated 22.10.2025 passed by the 1st Respondent for the AY 2016-17 as illegal, arbitrary, against the principles of law and consequently direct the 1st Respondent to grant an opportunity to the Petitioner to reply to the Notices and pass a fresh order in accordance with law.

WP No. 9907 of 2026

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the 1st Respondent and quash the impugned order u/s 144 r.w.s. 254 r.w.s. 144B of the Income Tax Act, 1961 in DIN ITBA/AST/S/144/2025-26/1081729723(1) dated 14.10.2025 passed by the 1st Respondent for the AY 2015-16 as illegal, arbitrary, against the principles of natural justice and settled principles of law and consequently direct the 1st Respondent to grant an opportunity to the Petitioner to reply to the Notices and pass a fresh order in accordance with law.

For Petitioner(s): in all WPs	Ms.Vandana Vyas
For Respondent(s): in all WPs	Mrs.M.Sheela Senior Standing Counsel and Mr.H.Sidhdharth Junior Standing Counsel

COMMON ORDER

Mrs.M.Sheela, learned Senior Standing Counsel, takes notice for the respondents.

2.These Writ Petitions are 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.The petitioner is before this Court against the impugned assessment orders passed by the 1st respondent under Section 144 read with Section 144-B of the Income Tax Act, 1961, for the respective assessment years. The details of the impugned orders and the respective assessment years are as under:-

W.P.No.	*AY*	*Impugned orders dt.*	*Demand as per notice u/s 156*	*Earlier AO*	*CIT(A)*	*ITAT order*
9874/2026	2013-14	08.10.2025	NIL	28.03.2022	11.10.2024	NA
9879/2026	2014-15	14.10.2025	NIL	22.03.2022	11.10.2024	NA
9907/2026	2015-16	14.10.2025	NIL	22.03.2022	19.03.2024	ITA Nos. 1448 & 1449 of 2024 dt.24.07.2024
9899/2026	2016-17	22.10.2025	NIL	22.03.2022	19.03.2024	

4.The petitioner ought to have filed statutory appeals before the Appellate Authority against the aforesaid impugned assessment orders. It is noted that the impugned assessment orders itself have been passed in the second round pursuant to the orders passed by the Appellate Commissioner setting aside the earlier assessment orders passed for the respective assessment years as detailed above.

5.Facts on record reveal that no further appeals have been filed at the present against the impugned assessment orders. Apprehending that penalty proceedings will be initiated, the petitioner has rushed to this Court. There is no scope for interfering with the impugned orders. However, liberty can be given to the petitioner to challenge the impugned orders before the Appellate Authority.

6.Considering the fact that limitation has already expired, liberty is granted to the petitioner to challenge the impugned orders before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

7.In case, any such appeals are filed by the petitioner, the Appellate Authority shall proceed to consider and dispose of the same on merits and in accordance with law.

8.Needless to state, it is for the petitioner to seek any interim relief before the Appellate Commissioner.

9.These Writ Petitions stand disposed of with the above observations. No costs. Connected W.M.Ps are closed.

13-03-2026

Index: Yes/No
Neutral Citation: Yes/No
gya

C.SARAVANAN J.

gya

To

1.Assessment Unit
Income Tax Department, Delhi

2.Deputy Commissioner of Income Tax
Corporate Circle 1, CBE
Coimbatore Main Building, 63,
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