IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9372 of 2026
and WMP Nos.10098 & 10101 of 2026

Balakrishnan Ramachandran
S/o Balakrishnan, PAN ASAPR7310L
No 33 SPK nagar, kalveerampalayam,
Bharathiar University S.O
Coimbatore North,
Coimbatore 641 046.

Petitioner(s)

Vs

1. The Additional / Joint / Deputy / Assistant Commissioner of Income Tax,
National Faceless assessment Centre,
Assessment Unit, Income Tax
Department, Room No. 401, 2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi 110 003.

2.The Assistant Commissioner of
Income Tax
Non Corporate Ward 3 2 CBE
67A ,Race Course Road, Coimbatore.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the 1st respondent in Assessment order dated 30/01/2026 passed in respect of PANASAPR7310L

U/s. 143(3) R/w S.144B of the Income Tax Act bearing DIN.ITBA/AST/S/143(3) /2025-26/1085375736 (1)and quash the same.

For Petitioner(s): Mr.Jayaraj M

For Respondent(s) : Mrs.M.Sheela
Senior Standing Counsel

ORDER

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

3.In this writ petition, the pertinent has challenged the impugned order dated 30.01.2026 passed under Section 143 (3) r/w Section 144B of the Income Tax Act, 1961, bearing DIN.ITBA/AST/S/143(3) /2025-26/1085375736 (1) for the assessment year 2024-2025. The impugned order has been passed pursuant to the show cause notice dated 07.01.2026. The petitioner filed a reply on 15.01.2026 and sought for time for personal hearing by a communication dated 18.01.2026. The personal hearing was fixed on 20.01.2026. However, on the previous date on 19.01.2026, the petitioner had sought for further time for personal hearing. However, without considering the same, the impugned order has been passed. The facts on record reveals that the petitioner requests for adjournment on 19.01.2026 has been acknowledged from the total. However, the same has not been considered before passing the impugned order on 30.01.2026.

4.Considering the same, the impugned order is quashed and case has been remitted back to the respondent order for the purpose of computation of limitation under Section 153 time up to the date of receipt of copy of this order shall stand excluded for the purpose of computation of respondent on merits as expeditiously as possible without by a mark.

5.This writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

11-03-2026

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

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To

1.The Additional / Joint / Deputy /
Assistant
Commissioner of Income Tax, National
Faceless assessment Centre,
Assessment Unit, Income Tax
Department, Room no 401, 2nd Floor,
E Ramp jawaharlal Nehru Stadium,
Delhi 110 003

2.The Assistant Commissioner of
Income Tax
Non Corporate Ward 3 2 CBE 67A
Race Course Road Coimbatore.

C.SARAVANAN J.

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