IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.8064 of 2026
and
W.M.P.Nos.8724 & 8726 of 2026

Durga Das

..Petitioner

Vs

The Income Tax Officer,
Income Tax Department,
Non-Corp Ward 15(1),
Aayakar Bhavan,
121, MG Road, Nungambakkam,
Chennai - 600 034.

..Respondent

PRAYER: 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 order in ITBA/ COM/F/17/2025-26/ 1086136871(1) dated 17.02.2026, issued by the Respondent for the Assessment Year 2015-16, to quash, and consequently forbear the Respondents from initiating any coercive recovery proceedings pursuant thereto.

For Petitioner	:	Mr.Nithyesh Nataraj for Mr.Anirudh A Sriram
For Respondent	:	Ms.C.P.Priya, Senior Standing Counsel

ORDER

Ms.C.P.Priya, learned Senior Standing Counsel takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned recovery notice dated 17.02.2026, whereby the petitioner has been called upon to pay arrears of tax for the Assessment Years 2015–16, 2017–18 and 2022–23.

4. It is submitted that de novo Assessment order dated 21.12.2025 has been passed by the Assessing Officer for the Assessment Years 2015-16 pursuant to order dated 08.11.2024 of the Appellate Commissioner under Section 250 of the Income Tax Act, 1961. It is further submitted that the petitioner has already preferred an appeal before the Appellate Authority against de nova Assessment order dated 21.12.2025 and the same is pending as on date.

5. Since, the petitioner has already filed an appeal against denovo Assessment Order dated 21.12.2025, the respondent is directed to keep all recovery proceedings pursuant to the aforesaid de novo Assessment order dated 21.12.2025 passed for Assessment Year 2015–16 in abeyance, for a period of 45 days from today.

6. During the said period, the petitioner may work out the remedy in the manner known to law before appropriate authority.

7. The writ petition is disposed of with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

26.02.2026

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

kmm

To

The Income Tax Officer,
Income Tax Department,
Non-Corp Ward 15(1),
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C.SARAVANAN, J.

kmm

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