Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

CORAM

THE HON'BLE MR.JUSTICE S.RAVEEKUMAR

WMP No. 11128 of 2026
in
WP NO. 20783 OF 2023

Mr.Balaji Rangaswamy
S/o Mr. K. N. Rangasamy
Erstwhile address
Old.No.36, New No.9 Luz Church Road, Mylapore
Chennai 600004, Tamil Nadu.
Currently residing at 93, Christie St,
Edison, NJ-08820, USA

..Petitioner

Vs.

1. Income Tax Officer
   Non Corp Circle 1 (2), Che
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai- 600 034.

2. The Additional / Joint / Deputy / Assistant
   Commissioner Of Income Tax / Income Tax
   Officer, National Faceless Assessment Centre,
   Delhi.

3. The Principal Commissioner Of Income Tax
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai- 600 034.

..Respondents

WP No. 20783 of 2023

Balaji Rangaswamy
S/o.K.N.Rangasamy Erstwhile Address Old No.36,
New No.9, Luz Church Road, Mylapore, Chennai-
600 004, Tamil Nadu, Currently Residing At 93
Christie St, Edison, Nj 08820, USA.

Petitioner

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Vs

1. INCOME TAX OFFICER
   NON CORP CIRCLE 1 (2), CHE NO.121,
   MAHATMA GANDHI ROAD,
   NUNGAMBAKKAM, CHENNAI- 600 034.
2. The Additional / Joint / Deputy / Assistant Commissioner
   Of Income Tax / Income Tax Officer, National Faceless Assessment Centre, Delhi.

3. THE PRINCIPAL COMMISSIONER OF INCOME TAX
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai- 600 034.

Respondents

WMP No. 11128 of 2026

Prayer : Writ Miscellaneous Petition filed to receive the additional grounds filed by the Petitioner in W.P.No.20783 of 2023 and include the following additional grounds viz., g and h and pass such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case.

For Petitioners: Mr.T Banusekar
A.Sharren
H.Yeshwanth Kumar

For Respondents: Mr.B.Ramanakumar,
Senior Standing Counsel

ORDER

Today, the Writ Miscellaneous Petition No.11128 of 2026 seeking to receive the additional grounds in W.P.No.20783 of 2023 is listed before this Court.

2. The additional ground, which is sought to be raised by the petitioner is that the order passed under Section 147 of the Income Tax Act, 1961 is without jurisdiction, as the petitioner is a 'Non-resident'.

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3. Considering the fact that the additional ground, which is sought to be raised in this Miscellaneous Petition is a question of law, this Court is satisfied with the reasons assigned in the affidavit, particularly, Paragraph No.7 filed in support of this Miscellaneous Petition.

4. Hence, this Writ Miscellaneous Petition is allowed. The respondents are directed to file either an additional counter affidavit or written submissions before the next date of hearing, which shall be on 13.11.2026.

Post the Writ Petition under the caption 'For Orders' on 13.11.2026.

30-10-2026

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

sd

To

1. Income Tax Officer
   Non Corp Circle 1 (2), Che
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai- 600 034.
2. The Addtional / Joint / Deputy / Assistant Commissioner
   Of Income Tax / Income Tax Officer, National Faceless Assessment Centre, Delhi.

3. The Principal Commissioner Of Income Tax
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai- 600 034.

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S.RAVEEKUMAR, J.

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IN
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