IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10553 of 2026
and
W.M.P.Nos.11436 and 11437 of 2026

Intimate Fashions (India) Private Limited,
Represented by its Director
Malik Rizwan Ahamadeen
518-520, Ground Floor,
Thiruporur Kottamedu High Road,
Nandhivaram Village, Guduvancherry,
Kanchipuram 603 202,
Tamil Nadu, India. ... Petitioner

Vs.

Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
New Delhi. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the file of the Respondent and quash the Impugned Draft Assessment Order under Section 144C(1) of the Income Tax Act, 1961 dated 27.02.2026 passed by the Respondent in PAN AAAC12706C having DIN & Order No.ITBA/AST/F/144C/2025-26/108667766(1) for the AY 2023-24.

For Petitioner : Mr. N.V. Balaji

For Respondent : Mr. Avinsah Krishnan Ravi,
Senior Standing Counsel

O R D E R

Mr. Avinsah Krishnan Ravi, 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. The Petitioner is before this Court against the Impugned Draft Assessment Order dated 27.02.2026 passed by the Respondent for the Assessment year 2023-2024. The Impugned Order has been passed pursuant to the order of the Transfer Pricing Officer- 3, Chennai dated 01.01.2026 and the Show Cause Notice dated 03.02.2026 to which the Petitioner submitted a reply on 10.02.2026.

4. The learned counsel for the Petitioner submitted that the Petitioner had responded to the Show Cause Notice dated 03.02.2026, on 10.02.2026 and had also sought a personal hearing. However, without affording an opportunity of personal hearing of the Petitioner, the Respondent proceeded to pass the said Impugned Order dated 27.02.2026 under Section

144C(1) of the Income Tax Act. The same is challenged primarily on the ground of violation of the principles of natural justice.

5. Having considered the submissions, this Court is of the opinion that this is a fit case for remitting back to the Respondent for fresh consideration, particularly in view of the fact that no personal hearing was granted to the Petitioner despite a specific request.

6. In view of the above, the Impugned Draft Assessment Order dated 27.02.2026 passed for the Assessment year 2023-2024 issued under Section 144C(1) of the Income Tax Act, 1961, by the Respondent, is set aside and the case is remitted back to the Respondent for fresh consideration. The Respondent shall proceed further and to pass a fresh order on merits and in accordance with law, within a period of twelve (12) months after affording opportunity of personal hearing to the Petitioner.

7. Within such time, the Petitioner may also file additional reply to the Show Cause Notice dated 03.02.2026, if any, along with the requisite documents to substantiate the defence by treating the impugned Order dated 27.02.2026 as an addendum to the Show Cause Notice dated 03.02.2026.

8. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of twelve (12) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated/lifted.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the disputed tax, if any, and the Petitioner not being in arrears of any other amount for any other tax period, barring the amount demanded under the impugned order.

10. In case the Petitioner fails to comply with any of the stipulations, 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.

17.03.2026

Neutral Citations: Yes/No
klt

To

The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
New Delhi.

C.SARAVANAN, J.

klt

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