IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 13030 of 2026
AND
WMP Nos.14275 & 14276 of 2026

M/s.Smrithi Rekha Foundation
A Public Charitable Trust rep. by its Managing Trustee
Ms.Aarthi Balamurali Krishna,
D/o.Late.Balamurali Krishna,
Having office at No.28, 2nd East Main Road,
Gandhi Nagar, Vellore-632 406

..Petitioner(s)

Vs

1. The Centralised Processing Centre,
Income Tax Department,
Bengaluru, 1st Floor, Prestige Alpha No.48/1,48/2,
Baratenaagrahara, Begur, Hosur Road,
Uttarahallj Hobli,
Bengaluru-560 100

2. The Income Tax Officer,
No.1, Range 201, Exemptions Ward I Chennai
Annexure Building, Chennai,
Aayakar Bhavan, 121, M.G. Road,
Nungambakkam, Chennai-600034

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Certiorarified Mandamus calling for the records of the 1st respondent herein relating to the impugned Intimation issued under Sector 143(1) of the Income tax Act, 1961 bearing DIN CPC/ 2425/ A7/622131675 dated **22.12.2025** and the consequent impugned order u/s 154 of the Act bearing Demand Reference No.2025202437435993850T dated **14.01.2026** quash the same as illegal, invalid, arbitrary and violative of the principles of natural justice and consequently direct the 1st respondent to provide the petitioner a fair opportunity to submit its explanation and reprocess the return in accordance with law.

For Petitioner(s):	Mr.R.Lakshmi Ratan
For Respondent(s):	Mr.V.J.Arul Raj, Senior Standing Counsel

ORDER

Mr.V.J.Arul Raj, 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 Senior Standing Counsel for the respondents.

3.The petitioner is before this Court against the impugned processing of return under Section 143(1) of the Income Tax Act, 1961, dated 22.12.2025, for the assessment year 2024-25. The impugned order processed the Return of Income which was filed by the petitioner on **09.10.2024**. It is noticed that the petitioner was called upon to furnish certain information on **09.12.2025**, within a period of 30 days. The said period expired on **08.01.2026**. Even before that, the Return that was filed earlier, was processed on **22.12.2025**.

4.In this background, the petitioner filed an application under Section 154 of the Act, which stood rejected on **14.01.2026**, without hearing the petitioner. The deadline for completing the assessment under Section 153 of the Act would have been **31.03.2026**.

5.Under these circumstances, the Return of Income that was processed on 22.12.2025 under Section 143(1) of the Act was sought to be rectified by the petitioner by filing an application for rectification under Section 154 of the Act, which also stands rejected on 14.01.2026.

6.Clearly, the processing of Returns filed earlier was done in a hurry and has resulted in violation of principles of natural justice, particularly, even before the timeline prescribed for filing the information called for could be responded, the return was processed on 22.12.2025. Considering the same, the impugned orders are quashed and the case is remitted back to the 2nd respondent to process the Return of Income afresh or to pass a fresh order in accordance with law.

7.Needless to state, the information that was called for from the petitioner on 09.12.2025 shall be furnished by the petitioner before the 2nd respondent, within a period of 30 days from today. The 2nd respondent shall thereafter proceed to pass appropriate orders as expeditiously as possible.

8.It is made clear that the period between the date of this order and the receipt of its copy shall be excluded for the purpose of limitation.

9.This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.Ps are closed.

06-04-2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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C.SARAVANAN, J.

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