IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11283 of 2023
and
WMP.Nos.11158 & 11159 of 2023

Vemana Praburam
49, Sri Sai Nilaya, Moosa Street, T. Nagar,
Chennai - 600017, Tamil Nadu,
Also residing at, 21216 n 96th Ave, Peoria,
Arizona, US 85382.

..Petitioner(s)

Vs

1. Assessment Unit
   Income Tax Department, Delhi.
2. National Faceless Assessment Centre,
   Income Tax Department, Ministry of Finance,
   Government of India, Delhi.
3. Income Tax Officer,
   Non-corp Ward 1(6), No. 121, Mahatma
   Gandhi Road, Nungambakkam,
   Chennai – 600 034,Tamil Nadu.

..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 and quashing the Impugned Order under Section 147 r.w.s. 144 read with Section 144B of the

Income Tax Act, 1961, dated 13.03.2023, bearing DIN ITBA/AST/S/147/2022-23/1050688278(1), passed by the 1st Respondent for the Assessment Year 2015-16 and the consequential Notice of Demand under Section 156 of the Income Tax Act, 1961, dated 13.03.2023, bearing DIN ITBA/AST/S/156/2022-23/1050692095(1), issued by the 1st Respondent for Assessment Year 2015-16.

For Petitioner(s): M/s.M.V.Swaroop

For Respondent(s): Mr.Avinash Krishnan Ravi
Senior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 13.03.2023, whereby the assessment has been completed for the assessment year 2015-2016 under Section 147 read with Sections 144 and 144B of the Income Tax Act.

2. The learned counsel for the petitioner submits that the petitioner had responded to the notice on 13.03.2023, which preceded the impugned order. However, the said reply was not considered while passing the impugned order. It is further submitted that the assessment order has been passed by invoking the best judgement assessment under Section 144 of the Income Tax Act, 1961.

3. Considering the above facts, the case is remitted back to the 2nd respondent to pass a fresh orders on merits. The 2nd respondent shall

consider the petitioner's reply dated 13.03.2023 and pass appropriate orders on merits and in accordance with law as expeditiously as possible. The petitioner shall co-operate to the 2nd respondent.

4. Needless to state that the petitioner shall be afforded an opportunity of personal hearing, if so desired.

5. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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   Income Tax department, Delhi.

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   Income Tax Department, Ministry of Finance,
   Government of India, Delhi.

3. Income Tax Officer,
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C.SARAVANAN, J.

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