



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 11190 of 2024
and W.M.P.Nos.12270, 12272, 12274 & 12275 of 2024**

Sivalingam Ramanathan Chettiar
S/o. Late Sivalingam Chettiar PAN.ACHPR5796B
No. 6, Judge Jambuligam Road Mylapore,
Chennai- 600 004

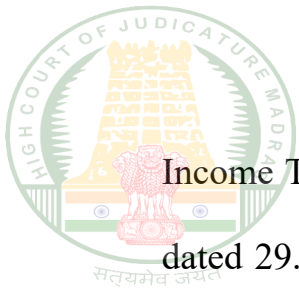
..Petitioner(s)

Vs

1. Deputy Commissioner Of Income Tax
Assessing officer Income Tax Department
Central Circle Central Cir 2 (1) Aaykar Bhavan
No.121, Uthamar Gandhi Salai, chennai- 034.
2. The Income Tax Officer
Faceless Assessment Unit Aaykar Bhavan, No.
121, Uthamar Gandhi Salai Chennai- 600 034
3. National Faceless Assessment Centre
Mayur Bhawan, Connaught Lane Barakhamba
New Delhi- 110 001

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records in relation to the Assessment Order dated 29.03.2024 passed in
ITBA/AST/S/S/143(3)/2023-24/1063658953(1) under Section 143(3) of the



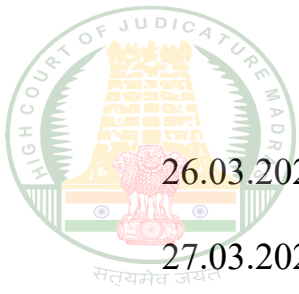
Income Tax Act, 1961 (Impugned Order) and the consequent notice of demand dated 29.03.2024 issued under Section 156 of the Income Tax, 1961 issued by the 1st Respondent herein in ITBA/AST/S/156/2023-24/1063659027(1) (Impugned Demand Notice) for payment of Rs. 12,17,74,851/- as the amount payable and quash the same as illegal, null and void and consequently direct the Respondents to accept the returned income of the Petitioner in accordance with the Income Tax Act, 1961.

For Petitioner(s): Mr.V.S.Jayakumar, Sr. Advocate
for Mr.Amogh Simha Ns

For Respondent(s): Mr.A.P.Srinivas, Sr. SC

ORDER

An assessment order dated 29.03.2024 is challenged primarily on the ground of breach of principles of natural justice. Adverting to show cause notice dated 19.03.2024 and subsequent show cause notice dated 23.03.2024, learned senior counsel submits that said notices were either not received in time by the petitioner or received after the period specified for the petitioner to reply thereto along with documentary evidence. In particular, he points out that show cause notice dated 23.03.2024 called upon the petitioner to reply on or before



26.03.2024 at 11.00 AM, whereas said notice was received by the petitioner on 27.03.2024.

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2. On perusal of show cause notice dated 19.03.2024, it is clear that the petitioner was granted time to reply on or before 22.03.2024 at 11.00 AM. By subsequent show cause notice dated 23.03.2024, the petitioner was granted time to reply on or before 26.03.2024 at 11.00 AM. Thus, the time granted to the petitioner was short. There is *prima facie* evidence that show cause notice dated 23.03.2024 was received by the petitioner on 27.03.2024, which is beyond the time limit specified in the show cause notice. Therefore, the petitioner was not granted a reasonable opportunity to respond to the show cause notices. Since there was a breach of principles of natural justice, re-consideration is warranted. The petitioner appears to have remitted about 10% of the tax demand under the impugned assessment order.

3. Considering these aspects, the impugned assessment order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing if so requested, a fresh assessment order shall be issued within **three months** from the date of receipt of a copy of this order. All contentions are left open to the petitioner.



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4. This writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

29-06-2026
(2/2)

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

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WP No. 11190 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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