IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13614 of 2026
AND
WMP Nos. 14899 & 14900 of 2026

M/s.Rane Steering Systems Pvt ltd
14, Rajagopalan Salai,
Guduvanchery,
Kanchipuram 603 202.
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..Petitioner(s)

Vs

Assessment unit
Income Tax Department

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Petitioner on the file of Respondent resulting in the Impugned Order passed under section 271(1)(c) of the Income Tax Act, 1961 dated 11.03.2026 in DIN ITBA/PNL/F/271(1)(c)/2025-26/1087203400(1) for the Assessment Year 2015-16 in PAN AAACR4738F and quash the same as illegal and not in accordance with law

For Petitioner(s): Mr.Vikram Vijayaraghavan
for Mr.Subbaraya Aiyar Padmanabhan

For Respondent(s): Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

Mrs.S.Premalatha, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 11.03.2026 passed under Section 271 (1) (c) of the Income Tax Act, 1961. The impugned order was preceded by a Notice dated 12.08.2022 proposing to impose penalty under the aforesaid provision, which was responded by the petitioner stating that the petitioner has already filed an appeal against the assessment order dated 31.03.2022 for the relevant Assessment Year namely 2015-2016.

4. During the interregnum, the petitioner's Appeal before the CIT was dismissed on 08.09.2025 which has now been set aside by the Tribunal by final order dated 04.03.2026 in ITA No.2790/Chny/2025/Assessment Year:2015-16, wherein the Tribunal has remitted the case back to the CIT Appeal for *denovo* adjudication .

5. The operative portion of the order dated 04.03.2026 reads as under**:-**

> ***"6. ……merits the CIT (A) has dismissed the appeal on the ground that certain information pertaining to the impugned additions have not been filed by the assessee. Considering the above facts and the additional evidences now submitted by the assessee, we are of the considered view that***

the impugned issue has to be examined afresh on merits as well as the legal contentions of the assessee need to be adjudicated. Therefore, we remit the appeal back to the CIT (A) with a direction to adjudicate the legal contention of the assessee and also to consider the merits of the issue based on documentary evidences and decide in accordance with law. "

6. Considering the same, the impugned order is set aside and the case is remitted back to the respondent to pass fresh order after the order to be passed by the Appellate Authority pursuant to remand order of the Tribunal dated 04.03.2026.

7. Since the impugned order is quashed and the case is remitted back to the respondent, the petitioner shall file a proper reply after the CIT Appeal passes a *denovo* order.

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

Neutral Citation
GV **08-04-2026**

C.SARAVANAN J.

GV

To

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