



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20469 of 2026

and

WMP Nos. 22011 and 22012 of 2026

Saloni Prakash Kumar,
Pan. AAX PS 5844 D, No 46,
MS Koil Street, Royapuram,
Chennai 600 013.

..Petitioner

Vs

1. Income Tax Officer,
Non - Corporate Ward 6 (1) Chennai,
Income Tax Office, BSNL Tower,
No.16, Greams Road, Chennai 600 006.
2. Assessment Unit,
Income Tax Department,
New Delhi 110 001.

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to Call for the records pertaining to the Original impugned order u/s 148A(d) dated 31.03.2022 vide ITBA/AST/F/148A/2021-22/1042350638(1), issued by the first respondent, impugned notice u/s 148 dated 31.03.2022 vide DIN and Notice No. ITBA/AST/S/1481/2021-22/1042369635(1), issued by the first respondent, and the order u/s 147 read with Section 260 dated 18.01.2024, vide ITBA/AST/S/147/2023-24/1059952550 (1), passed by the first respondent and quash the same as illegal and void.



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For Petitioner:

Mr.Keerthi Surana
for M/s.Ravi Kannan

For Respondents:

Dr.B.Ramaswamy,
Senior Panel Counsel

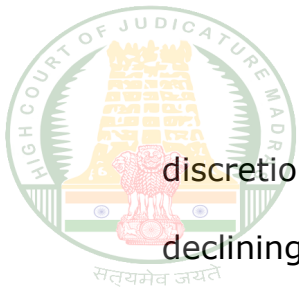
ORDER

An order dated 18.01.2024 was issued pursuant to re-assessment proceedings against the petitioner. Such order and the preceding notices and orders are challenged herein. This is the second round of litigation. The petitioner had earlier approached this Court by filing W.P. No.22792 of 2023. The matter was remanded for re-consideration by order dated 05.09.2023.

2. Learned counsel for the petitioner submits that the Supreme Court recently permitted the parties to challenge Section 147A, which provides for the retrospective operation of provisions relating to re-assessment. He seeks leave to mount a challenge to said provision.

3. Dr.B.Ramaswamy, learned Senior Standing Counsel, accepts notice for the respondents. He submits that the petitioner has approached the Court belatedly and that no interference is warranted.

4. Given the fact that the petitioner did not exercise the right to file a statutory appeal and has approached this Court about 2 ½ years after the impugned order was issued, I am not inclined to exercise



discretionary jurisdiction. Therefore, this writ petition is disposed of by declining to grant the relief claimed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

11.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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2. The Assessment Unit,
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SENTHILKUMAR RAMAMOORTHY, J.

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