IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21741, 21744, 21745, 21747 and 21748 of 2026
AND
WMP Nos.23551, 23556, 23560, 23562, 23569, 23570, 23566, 23568, 23563 and 23564 of 2026

T.Gurusaamy Nadar and Sons Maligai
Rep by its Partner Mr.G.Vijayakumar Bapu
333, R G Street, Coimbatore- 641 001.

..Petitioner in all WPs

Vs

1. Assessment unit
   National Faceless Assessment Centre
   (NFAC), Income Tax Department,
   New Delhi.

2. The Assistant Commissioner
   Office of the Assistant Commissioner of
   Income Tax, NON CORP Circle 4,CBE
   63,Race Course Road,
   Coimbatore 641 018.

..Respondents in W.P.Nos. 21741, 21744, 21745 & 21747 of 2026

The Assistant Commissioner
Office of the Assistant Commissioner of Income
Tax, NON CORP Circle 4,CBE
63,Race Course Road,
Coimbatore 641 018.

..Respondent in W.P.No.21748 of 2026

W.P.No.21741 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to quash the impugned order dated 22.01.2024 bearing DIN.ITBA/AST/S/147/2023-24/1059976497(1) for AY 2019-2020 for Pan.AABFT0872C, issued Order U/s.147 r.w.s 144 r.w.s 144B of the Act by the 1st Respondent and consequently direct the 2nd Respondent to drop all related proceeding.

WP No. 21744 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to quash the impugned order dated 11.01.2024 bearing DIN ITBA/AST/S/147/2023-24/1059591248(1) for AY 2018-2019 for Pan AABFT0872C, issued Order U/s.147 r.w.s 144 r.w.s 144B of the Act by the 1st Respondent and consequently direct the 2nd Respondent to drop all related proceeding.

WP No. 21745 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to quash the impugned order dated 17.01.2024 bearing DIN.ITBA/AST/S/147/2023 -24 /1059813420(1) for AY 2016-2017 for Pan.AABFT0872C issued Order U/s.147 r.w.s 144 r.w.s 144B of the Act by the 1st Respondent and consequently direct the 2nd Respondent to drop all related proceeding.

WP No. 21747 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to quash the impugned order dated 17.01.2025 bearing DIN ITBA/ AST/ S/ 147/ 2023 -24 /1072272651(1) for AY 2020- 2021 for Pan AABFT0872C issued Order U/s 147 r.w.s 144 r.w.s 144B of the Act by the 1st Respondent and consequently direct the 2nd Respondent to drop all related proceeding.

WP No. 21748 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to quash the impugned order dated 20.12.2019 bearing DIN.ITBA /AST/ S/144/ 2019 -20 /1022787497(1) for AY 2017- 2018 for Pan.AABFT0872C issued Order U/s 144 of the Act by the Respondent and consequently direct the Respondent to drop all related proceeding.

For Petitioner:	Mr.Suhrith Parthasarathy for Mr.M.Velmurugan in all cases
For Respondents:	Ms.M.Sheela, Senior Standing Counsel Mr.M.Siddarth, Junior Standing Counsel in all cases

COMMON ORDER

These five writ petitions relate to assessment orders pertaining to assessment years running from assessment year 2016-2017 to assessment year 2020-2021. The challenge is primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the returns of income for the above years were not filed partly because the petitioner shut down its business. He also submits that the assessing officer took into consideration 2 to 8% of the turnover as the basis for determination of tax for all assessment years other than assessment year 2018-2019. As regards the said year, it is submitted that the entire turnover was treated as taxable income. He seeks an opportunity to contest the matter on merits and agrees to be put on terms.

3. Ms.M.Sheela, learned Senior Standing Counsel and Mr.M.Siddarth, learned Junior Standing Counsel, accept notice for the respondents. Ms.Sheela submits that the petitioner failed to respond to any of the notices. She also submits that there were substantial deposits in the petitioner's account and that this resulted in the impugned orders being issued.

4. The record reveals that all the assessment orders were issued pursuant to faceless assessment (other than assessment year 2017-2018) under Section 144B either as best judgment orders or as re-assessment orders. None of the orders were issued after hearing the petitioner. The petitioner asserts that there was a change of address.

5. Considering all these aspects, it is in the interest of justice that the petitioner be permitted to contest the matter on merits *albeit* by putting the petitioner on terms. Taking into account the tax demanded under the impugned assessment orders and the manner of computation thereof in relation to assessment year 2018-2019, the petitioner shall pay a sum of Rs.1.25 crore within thirty days from the date of receipt of a copy of this order as a condition for remand. On instructions, learned counsel for the petitioner consents thereto.

6. Subject to fulfillment of the above condition, the orders impugned herein are set aside and these matters are remanded for re-consideration by the Faceless Assessment Unit on the following terms:

6.1 The petitioner is permitted to reply to the tax proposals within fifteen days from the date of receipt of a copy of this order;

6.2 Subject to remittance of a sum of Rs.1.25 crore within the time limit stipulated above, fresh assessment orders shall be issued within three months of such remittance after providing a video conference hearing, if so requested by the petitioner.

7. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
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SENTHILKUMAR RAMAMOORTHY J.

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