IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19065 of 2026
&
WMP Nos.20308 & 20311 of 2026

M/s. BHANDARI FOILS AND TUBES LIMITED
Rep. by its Managing Director,
Naresh Kumar Bhandari,
No. 27-B, Mooker Nallamuthu Street, Chennai - 600001

..Petitioner(s)

Vs

National Faceless Assessment Centre
Income Tax Department, New Delhi

..Respondent(s)

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records relating to the impugned assessment order ITBA/ AST/ S/ 143/ (3)/ 2025- 26/ 1087743030(1) dated 23.03.2026 passed by the respondent under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the assessment year 2024- 25 and quash the same as illegal, arbitrary and violative of the principles of natural justice

For Petitioner(s): M/s.Akhil Bhansali
KM Aasim Shezhad

For Respondent(s): Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

The petitioner had filed its return of income for assessment year 2024-25 by declaring Nil income. Upon the petitioner's case being selected for scrutiny, multiple notices were issued to the petitioner and the matter culminated in the impugned assessment order.

2. Learned counsel for the petitioner refers to reply dated 29.01.2026 providing the information requested for by the Income-Tax Authorities. He also refers to letter dated 11.03.2026 seeking an adjournment. In addition to the above, he also draw reference to communications issued between 13.03.2026 and 16.03.2026 requesting to provide access to the portal so as to submit a detailed reply. Because the impugned order was issued without providing such opportunity, learned counsel seeks reconsideration.

3. Mr.B.Ramanakumar, learned senior standing counsel, appears on behalf of the respondent. Adverting to the impugned order and, in particular, details of opportunities provided to the petitioner, he points out that multiple opportunities were provided to the petitioner to respond to the issues raised. Except for the reply dated 29.01.2026, he submits that no other reply was received from the petitioner. He also points out that the final show cause notice preceding the impugned order was not replied to.

4. On perusal of the assessment order, it is clear that the petitioner was provided multiple opportunities. Apart from reply dated 29.01.2026 to the notice under Section 142(1), the petitioner does not appear to have been replied on the merits to any of the notices. In these circumstances, the petitioner should be put on terms.

5. On instructions, learned counsel for the petitioner submits that 10% of the sum of Rs.3,65,67,260/- claimed under demand notice dated 23.03.2026 would be remitted as a precondition for remand within three months from the date of receipt of a copy of this order. He has made an endorsement to this effect on the bundle.

6. Subject to the petitioner remitting 10% of Rs.3,65,67,260/- within 90 days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded to the assessing officer for reconsideration. After providing a reasonable opportunity to the petitioner, including an opportunity to reply to the show cause notice, a fresh order shall be issued within 90 days from the date of receipt of 10% of the pre-deposit from the petitioner.

7. This writ petition is disposed on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

18-06-2026

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

KAL

To

National Faceless Assessment Centre
Income Tax Department, New Delhi

SENTHILKUMAR RAMAMOORTHY, J.

KAL

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