IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20480 of 2026
and WMP Nos. 22014 and 22015 of 2026

Yekediar Farms LLP,
Represented By its Designated Partner
A.R.D. Ramachandra Raja
6 Mount Poonamallee Road, Nandambakkam
Chennai 600089, Tamil Nadu India.

..Petitioner

Vs

1. The Assessment Unit,
   Income Tax Department, New Delhi.

2. The Deputy Commissioner of Income Tax
   Non- Corporate Circle 8 (1) CHE,
   Annexure Building V Floor
   No.121 Mahatma Gandhi Road
   Chennai 600034 TamilNadu, India.

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the 1st Respondent PANAABFY7401Q and quash the impugned order in ITBA/AST/S/143(3) 2025-26/1086879046 (1) under Section 143 (3) r.w.s 144B of the Income Tax Act, 1961 dated 05.03.2026 passed by the 1st Respondent for the AY 2024-2025 as illegal and without jurisdiction.

For Petitioner:	Mr.Raghav Rajeev Menon for Mr.R.Sivaraman
For Respondents:	Ms.S.Premalatha, Senior Panel Counsel

ORDER

An assessment order dated 05.03.2026 under Section 143(3) read with Section 144 B of the Income Tax Act, 1961 is assailed primarily on the ground that the petitioner was not provided a video conference hearing.

2. Learned counsel for the petitioner submits that the petitioner was unable to click on the tab for a video conference hearing and that this has caused prejudice. He seeks another opportunity on that ground.

3. On perusal of the impugned assessment order, it appears that the petitioner's submissions were taken into consideration while issuing such order. Therefore, the appropriate course of action for the petitioner is to challenge the order by way of a statutory appeal, if aggrieved.

4. The petitioner approached this Court within about 40 days from the date of the impugned order. The Appellate Authority has power to condone delay. Considering these aspects, it is appropriate that the petitioner's appeal be received and disposed of on merits if the appeal is filed within fifteen days from the date of receipt of a copy of this order.

5. With the above directions, the writ petition is disposed of without any order as to costs. Consequently, connected miscellaneous petitions are closed.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

1. The Assessment Unit,
   Income Tax Department, New Delhi.

2. The Deputy Commissioner of Income Tax
   Non- Corporate Circle 8 (1) CHE,
   Annexure Building V Floor
   No.121 Mahatma Gandhi Road
   Chennai 600034 TamilNadu, India.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 20480 of 2026

11.06.2026