IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19346 of 2023
and
W.M.P.Nos.18618 and 18621 of 2023

C.Sivanandam ... Petitioner

Vs.

The Assistant Commissioner of Income Tax,
Central Circle 1 (1) Chennai
Investigation Building,
Mahatma Gandhi Road
Chennai – 600 034. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent and quash the impugned order passed u/s.148A(d) of the Income Tax Act, 1961 (in ITBA/COM/F/17/2023-24/1052278984(1) dated 23.04.2023 and the consequential notice issued u/s.148 of the Income Tax Act, 1961 in ITBA/AST/S/91/2023-24/1052279144(1) dated 23.04.2023 for the Assessment Year 2016-17 as arbitrary and against the settled principles of law.

For Petitioner : M/s.Vandana Vyas
For Respondent : Mr.A.N.R.Jayaprathap,
Junior Standing Counsel

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O R D E R

In this Writ Petition, the petitioner has challenged impugned order dated 23.04.2023 passed u/s.148A(d) of the Income Tax Act, 1961 (in ITBA/COM/F/17/2023-24/1052278984(1) and the consequential notice dated 23.04.2023 issued u/s.148 of the Income Tax Act, 1961 in ITBA/AST/S/91/2023-24/1052279144(1).

2.The relevant portion of the impugned order is reproduced below:-

> *" The contention of the assessee is considered and the same is not acceptable. The assessee in its submission has claimed that the company stands dissolved, but perusal of the MCA protal reveals that the status of the company is still under-liquidation and the same has not been dissolved yet. Further, the assessee has not filed any explanation with regard to the findings of the department that the receipt of write off amount received during the FY 2015-16 to the tune of Rs.67,30,32,455/- from M/s.Universal Telecommunication India Pvt. Ltd has escaped assessment."*

3. The writ petition has become infructuous even at the time of its filing. An adverse order under Section 148A(d) was passed on 23.04.2023, after M/s.Indus Mobile Distribution Private Limited, a Company of which the petitioner was the Director had been ordered to be liquidated by the NCLT vide its order dated 17.10.2022 in I.A. No (IBC) / 939 (CHE) / 2022 in CP / 763 / 2018.

4. In fact, the liquidator appointed by the NCLT had also communicated the status of the said Company to the respondent Assessing Officer vide communication dated 09.01.2023, wherein it was stated as under:-

> *" With reference to the above I as the liquidator inform you that the mentioned Company, with PAN:AABC16304D has been liquidated and dissolved as per the attached order."*

5. Despite the above, in response to the notice issued under Section 148A(d) of the Income Tax Act dated 30.03.2023, the impugned order dated 23.04.2023 was passed under Section 148A(d) of the Income Tax Act, and the impugned notice dated 23.04.2023 was issued under Section 148 of the Income Tax Act, 1961.

6. Since the said Company was ordered to be liquidated by NCLT on 17.10.2022 of the stand of the Department in the impugned order dated 23.04.2023 passed under Section 148A(d) of the Income Tax Act cannot be countenanced.

7. Therefore, the Writ Petition deserves to be allowed. No costs. Connected W.M.Ps. are closed.

06.01.2026

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Neutral Citations: Yes/No

To:

The Assistant Commissioner of Income Tax,
Central Circle 1 (1) Chennai
Investigation Building,
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C.SARAVANAN, J.

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