IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22061 of 2026
AND
WMP Nos. 23949 & 23950 of 2026

Kosh Innovations Private Limited
Represented by its Director,
Mr.Samir Kamra,
S/O Prakash Chandra Kamra,
aged 59 years,
CS-46, 47, PIPDIC Industrial Estate,
Mettupalayam,
Puducherry – 605009. ..Petitioner(s)

Vs

1. The Assessment Unit
   Income Tax department,
   National Faceless Assessment centre,
   4th Floor, Mayur Bhawan, Connaught Lane,
   Connaught Place, New Delhi 110 001.

2. The Income Tax Officer
   Ward 1, D P Thottam, Behind Ananda Inn,
   Muthialpet, Puducherry – 605003. ..Respondent(s)

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in DIN ITBA/AST/S/143(3)/2025-26/1087674345(1) dated 20.03.2026 passed u/s.143(3) r.w.s.144B of the Income Tax Act, 1961 on the file of the 1st Respondent relating to the A.Y 2024-25 and quash the same.

For Petitioner(s): Mr.Baskar G

For Respondent(s): Dr.C.P.Priya,
Senior Standing Counsel

ORDER

The assessment order dated 20.03.2026 is assailed on the ground that the petitioner was not provided a reasonable opportunity to contest the tax proposal on merits.

2.Learned counsel for the petitioner submits that the petitioner had replied to notices issued under Section 142(1) of the Income Tax Act on 24.09.2025 and 18.12.2025. He submits that petitioner was unable to reply to two show cause notices preceding the assessment order on account of the ill-health of the Accountant. He relies upon the medical certificate dated 17.03.2026 in this regard. He also adds that the additions relate to loans availed of by the petitioner and that supporting documents to establish the genuineness thereof are available.

3.Dr.C.P.Priya, learned Standing Counsel, accepts notice for both the respondents. She submits that sufficient opportunities were provided to the petitioner, including by issuing two show cause notices before issuing the assessment order.

4.On perusal of the documents on record, it appears that the petitioner replied to letter dated 10.09.2025 and notice dated 07.12.2025 under Section 142(1) of the Income Tax Act. As regards the show cause notice, it is stated by the petitioner that the same could not be replied to on account of the ill-health of the accountant. A medical certificate has also been provided to substantiate this contention.

5.Although the explanation of the petitioner is not wholly satisfactory, especially in view of the petitioner being a limited liability company, the interest of justice warrants the provision of another opportunity to the petitioner albeit by also protecting the revenue's interest. On the net tax liability under the impugned order, the petitioner agrees to pay 10% as a condition for remand within a period of six weeks from the date of receipt of a copy of this order.

6.Subject to payment of 10% of the net tax liability under the impugned order within six weeks, as agreed to, the impugned order is set aside and the matter is remanded for re-consideration. After providing reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 10% as indicated above. In order to enable the petitioner to respond to the show cause notice, the respondents shall provide access to the portal.

SENTHILKUMAR RAMAMOORTHY J.

GSA

7.The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

19-06-2026

Index: No
Speaking order
Neutral Citation: No

GSA

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