IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38005 of 2024
and
W.M.P.Nos.41101 and 41103 of 2024

Mr.Vedant Jigish Desai,
S/o.(Late) Jigish Shanthilal Desai
Representing (Late) Jigish Shanthilal Desai
21&22, Dr.C.V.Raman Road,
Chennai-600 018.
PAN:ABDPD6030F ... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,
   Corporate Circle 6(1),
   Room No.703, 6th Floor, Wanaparthy Block,
   121, M.G.Road, Nungambakkam,
   Chennai-600 034.

2. The Commissioner of Income Tax (Appeals),
   National Faceless Appeal Centre,
   Delhi-110 003. ... Respondents in all cases

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed for the A.Y.2011-12 under Section 250 of the Income Tax Act dated 23.09.2024 vide DIN & Order No:ITBA/NFAC/S/250/2024-25/1068981616(10 for PAN Number:ABDP6030F on the file of the 2nd Respondent confirming the assessment order and Penalty proceedings of the 1st Respondent initiated u/s 271(1)(c), 271(1)(b) and 271 vide all dated 31.10.2018 and to quash the same.

For Petitioner : Mr.P.Madhavan
For Respondents : Mrs.S.Premalatha, Senior Standing Counsel
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ORDER

The petitioner, who is the legal heir / legal representative of the deceased assessee, namely Jigish Shanthilal Desai, is before this Court challenging the order dated 23.09.2024 passed under Section 250 of the Income Tax Act, 1961 for the Assessment Year 2011-2012 and the consequential penalty orders.

2. By the impugned order, the appeal filed by the petitioner's deceased father during his lifetime against the Assessment Order dated 31.10.2018 passed under Section 144 read with Section 147 of the Act has been rejected on the following grounds.

> "5.1 Grounds 1 to 3: It is seen that in these grounds of appeal, the appellant actually is contesting the penalty levied upon him by the AO, even when the order appealed against by the appellant vide his Form No.35 is Order passed by the AO u/s 144 r.w.s 147 of the Act, dated 31.10.2018. During the course of the current appellate proceedings, seven notices have been issued to the appellant, however, the only reply received from the legal heir of the appellant is that since the appellant has passed away, the case would be represented by his legal heir, and therefore adjournment of 10 days was sought vide reply dated 10.05.2023. However, even after lapse of more than one year from the said date of 10.05.2023 and subsequent notices issued by this authority, nothing has been forthcoming from the appellant. The appellant

> has not been able to either file the correct grounds of appeal with respect to the Order passed by the AO, or provide any documentary evidence contradicting the stand of the AO. In view of this factual matrix involving this case, the appeal filed by the appellant is dismissed."

3. It is noticed that the deceased assessee, Jigish Shanthilal Desai, failed to respond to any of the notices that preceded the Assessment Order dated 31.10.2018 and therefore, the said Assessment Order was passed. Consequently, the demand in the Assessment Order dated 31.10.2018 now stands confirmed by the impugned order dated 23.09.2024 passed by the second respondent.

4. Considering the fact that the petitioner is the son of the deceased assessee, Jigish Shanthilal Desai and following the consistent approach adopted under similar circumstances, the matter is remitted back to the original authority / first respondent to pass a fresh order on merits after hearing the petitioner, as expeditiously as possible preferably within a period of three (3) months from the date of such reply / pre-deposit.

5. The petitioner is directed to file a reply to the notice that preceded the aforesaid Assessment Order passed by the first respondent, within a period of 30 days from the date of receipt of a copy of this order. The Assessment Order dated 31.10.2018 shall be treated as an addendum to the notice that preceded the aforesaid order. It is open to the petitioner to seek such information as may be required for filing a proper reply.

6. Needless to state, before passing any such order, the first respondent shall give due notice to the petitioner.

7.This Writ Petition stands disposed of with the above observations. No costs.Consequently, connected Writ Miscellaneous Petitions are closed.

06.01.2026

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Neutral Citations: Yes/No

To:

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C.SARAVANAN, J.

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