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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.11.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.A.No.3326 of 2026

Case QR

CNR:{HCMA012414642026}

M/s. Deva Enterprises
Represented by its Proprietor,
Ghewaram
No.14, Arulayammanpet, 2nd Street,
Guindy, Chennai 600 032.

Appellant(s)

Vs

The Income Tax Officer
Non Corporate Range-19,
Chennai.

Respondent(s)

Prayer :Appeal filed under Clause 15 of the Letters Patent seeking to set aside the order dated 11.09.2026 passed in W.P.No.35312 of 2026.

For Appellant(s): Mr.J.Ashish

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

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JUDGMENT
(Judgment of the Court was delivered by
G.Arul Murugan,J)

This intra-court appeal assails the order dated 11.09.2026 passed in W.P.No.35312 of 2026, whereby, the challenge made to the notice issued for reopening of assessment came to be rejected.

2. Learned counsel appearing for appellant submitted that though the order for reopening the assessment under Section 148A(d) of the Income Tax Act, 1961 was served on appellant, the show cause notice issued under Section 148 of the Act does not contain the details for reopening of assessment and, therefore, the writ petition came to be filed. He further submitted that the learned Single Judge, without entertaining the issue on merits, had relegated appellant to participate in the assessment proceedings.

3. Learned Standing Counsel appearing for the Department submitted that since materials were available for reopening of assessment, which has been duly recorded in the order passed under Section 148A(d) of the Act, the notice came to be issued to appellant under Section 148 of the Act, along with the order passed under

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Section 148A(d) of the Act, to which, appellant had also submitted reply and now, it is for appellant to participate in the proceedings. He further submitted that the challenge made to the notice issued for reopening of assessment is not maintainable and, therefore, the learned Single Judge has rightly dismissed the writ petition.

4. We heard the submissions and considered the materials on record.

5. Appellant has filed the returns for the assessment year 2022-23 with the return of income of Rs.18,14,910/-. Subsequently, there was a search under Section 132 of the Act in the Rimjhim Jain Group on 28.11.2024 and pursuant to the materials seized and finding that there was suppression of income, an order was passed under Section 148A(d) of the Act for reopening of the assessment, along with the notice, on 26.06.2026.

6. It is not in dispute that the order passed under Section 148A(d) of the Act was served on appellant, along with the notice under Section 148 of the Act dated 26.06.2026, for reopening of assessment and appellant had also submitted its reply, pursuant to

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which, it has assailed the notice.

7. The learned Single Judge, finding that there were sufficient materials available based on which assessment was sought to be reopened and observing that it is always open to appellant to participate in such proceedings and respond in greater detail, declined to interfere with the re-assessment proceedings.

8. We find that the order under Section 148A(d) of the Act has been passed based on the materials available on record, pursuant to which, notice has also been served on appellant. Appellant, being aware as to why the department initiated proceedings to reopen the assessment, submitted its reply. Now, it is for appellant to participate in the reassessment proceedings and to take subsequent proceedings after the final orders are passed in the re-assessment proceedings.

9. The learned Single Judge has rightly found that the writ petition filed at this juncture is premature and not maintainable, which does not warrant any interference. Accordingly, the writ appeal is dismissed. There shall be no order as to costs.

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(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
03.11.2026

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

The Income Tax Officer
Non Corporate Range-19,
Chennai.

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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(kpl)

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