IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1242 of 2026
and
WMP. Nos.1442 and 1439 of 2026

Sankaran Mekala

..Petitioner

Vs

1. The Assessment Unit,
Income Tax Department,
National e-Assessment Centre, Delhi
E-Ramp, Jawaharlal Nehru Stadium,
Delhi - 110 003.

2. The Income Tax Officer,
Income Tax Department,
Non-Corporate Ward 4(1),
No.63, Race Course Road,
Coimbatore,Tamil Nadu - 641 018.

3. The Principal Commissioner of Income Tax,
Income Tax Department,
Coimbatore.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned notice issued under Section 148 of the Income Tax Act, 1961 bearing DIN & Notice: ITBA/AST/S/148_1/2022-23/1042711649(1), dated 12.04.2022 by the 2nd Respondent and all consequential proceedings including but not limited to the Assessment Order passed by 1st respondent bearing DIN: ITBA/AST/S/147/2023-24/1059783856(1) dated 16.01.2024 passed under Section 147 r/w Section 144 r/w Section 144B of the Act for the Assessment

Year 2015-16, and quash the same as arbitrary, illegal, without jurisdiction and barred by limitation.

For Petitioner(s): Mr.Thyagarajan K

For Respondent(s): Mrs.M.Sheela, Senior Standing Counsel and Mr.H.Siddharth, Junior Standing Counsel

Order

Mrs.M.Sheela, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned assessment order dated 16.01.2024 passed under Section 147 read with Section 144 and Section 144B of the Income Tax Act, 1961 for the Assessment Year 2015-2016. The petitioner has challenged the impugned order with an enormous delay in approaching this Court by this writ petition.

4. The petitioner has neither filed the Return of Income for the Assessment Year 2015-2016 nor responded to the Notice dated 12.04.2022

issued under Section 148 of the Income Tax Act, 1961 under the new regime. The said Section 148 Notice was issued after a Notice under Section 148A(b) of the Income Tax Act, 1961, followed by an order under Section 148A (d) dated 12.04.2022.

5. Considering the facts and circumstances of the case, the case is remitted back to the respondents to pass a fresh order on merits subject to the petitioner depositing a sum of Rs.5,00,000/-, without prejudice to the rights of the petitioner in the *de novo* proceedings. within a period of 30 days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file the Return of Income admitting the tax liability for the Assessment Year 2015-2016 and shall also file a reply to the Section 148 Notice dated 12.04.2022.

7. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a fresh order from the stage of reassessment Notice dated 12.04.2022 issued under Section 148 of the Income Tax Act, 1961 in accordance with law as expeditiously as possible.

8. In case the Petitioner fails to respond to the notice issued to the petitioner thereafter, the Respondents are at liberty to proceed against the

petitioner in the manner known to law by treating the impugned assessment order as valid, as if this writ petition was dismissed *in limine* today.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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C.SARAVANAN J.

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