IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50683 of 2025
and
W.M.P.Nos.56754 and 56755 of 2025

Gopalpillai Raja
Proprietor of M/s.Mangai Stores,
No.1/132-3, Nethaji Nagar,
4th Cross Mookandapalli,
Hosur, Krishnagiri – 635 126.
Tamil Nadu. ... Petitioner

Vs.

1.The Income Tax Officer,
Ward 1, Hosur,
No.737/1, First Floor, R.K.Towers,
Maruthi Nagar, Hosur,
Tamil Nadu – 635 109.

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

3.The Commissioner of Income-Tax (Appeals),
Income Tax Department,
National Faceless Appeal Centre (NFAC),
E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003. ... Respondents

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 1st Respondent in impugned order passed under Section 143(3) in DIN and Order No.ITBA/AST/S/143(3)/2019-20/1023406928(1) dated 30.12.2019 and consequential impugned order in DIN and Order No.ITBA/NFAC/S/250/2025-26/1076513388(1) dated 28.05.2025 passed by the 3rd respondent under Section 250 of the Income Tax Act, 1961, as well as the consequential impugned order in DIN No.ITBA/PNL/F/270A/2025-26/1083716629(1) dated 15.12.2025 passed under Section 270A of the Income Tax Act, 1961 and the impugned order in DIN No.ITBA/PNL/F/271AAC(1)/2025-26/1083664609(1) dated 15.12.2025 passed under Section 271AAC(1) of the Income Tax Act, 1961 by the 2nd Respondent, pertaining to the A.Y.2017-18, and quash the same.

For Petitioner	:	Mr.B.Sivaraman
For Respondents	:	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 orders passed for the tax period 2017 – 2018 as follows:-

Sl.No.	Impugned order date	Respondents / Authorities who passed the order
1	30.12.2019	Impugned Assessment order passed by the 1st Respondent
2	28.05.2025	Consequential impugned order passed by the 3rd Respondent
3	15.12.2025	Consequential impugned order passed by the 2nd Respondent
4	15.12.2025	Consequential impugned order passed by the 2nd Respondent

4. As against the impugned assessment order dated 30.12.2019 passed under Section 143(3) of the Act, the Petitioner filed an appeal before the Appellate Commissioner which came to be dismissed for non-prosecution vide 2nd mentioned impugned order dated 28.05.2025 passed under Section 250 of the Act.

5. It is in this background, the 3rd and 4th mentioned consequential impugned penalty orders dated 15.12.2025 have been passed under Sections 270A and 271AAC(1) of the Income Tax Act, 1961.

6. It is admitted by the learned Senior Standing Counsel for the Respondents that at the time of filing of an appeal before the Appellate Commissioner, the Petitioner deposited a sum of Rs.10,00,000/- as a condition of stay of all recovery proceedings.

7. Since the appeal filed by the Petitioner against the impugned assessment order was dismissed for non-prosecution by the impugned order dated 28.05.2025 of the 3rd Respondent, the Writ Petition is disposed of by remitting the case back to the 3rd Respondent to pass a fresh order on merits after hearing the Petitioner.

8. It is open for the Petitioner to canvass all the legal issues in so far as challenge to the impugned assessment order dated 30.12.2019 is concerned before the 3rd Respondent.

9. Needless to state, the Petitioner shall co-operate with the Respondents in the *de novo* proceedings.

10. In view of the above, the penalty proceedings initiated by impugned penalty orders dated 15.12.2025 shall be kept in abeyance. Liberty is granted to the Petitioner to file a statutory appeal against the impugned penalty orders dated 15.12.2025 passed by the 2nd Respondent within a period of thirty days from the date of receipt of a copy of this order.

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

07.01.2026

Neutral Citation: Yes / No
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To:

1.The Income Tax Officer,
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C.SARAVANAN, J.

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