BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.2574 to 2580 of 2026
& W.M.P(MD)Nos.2160, 2162, 2175, 2178, 2164, 2165, 2177, 2179, 2171, 2172, 2169, 2170, 2167 & 2173 of 2026

Srinivasan Charitable and Educational Trust
Rep. by its Trustee, Mr.KathiravanSrinivasan
S/o.Mr.ArunachalamSrinivasan
274C, Thuraiyur Road
Perambalur - 621212.

... Petitioner in all cases

Vs.

1. The Assistant Commissioner of Income Tax
Central Circle- 2
No.44, Williams Road
Cantonment, Tiruchirapalli - 620 001

2. The Joint Commissioner of Income Tax
Central Range Madurai
Additional Office Building
Ground Floor, IT Staff Quarters Building
Meenambalpuram, Madurai - 625 002

3. The Principal Commissioner of Income Tax
Central-2 Chennai, New Building
3rd Floor, New No 46, Old No 108
M G Road, Nungambakkam
Chennai - 600 034

... Respondents in all cases

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus,

calling for the records in DIN ITBA/AST/M/153C/2025-26/ 1083867148(1) dated 05.12.2025 u/s.144 r.w.s.153C r.w.s.254 of the Income Tax Act, 1961, on the file of the 1st Respondent relating to A.Y. 2012-13 and quash the same.

calling for the records in DIN – ITBA/AST/M/153C/2025-26/ 1083867640(1) dated 05.12.2025 u/s.143(3) r.w.s. 153C r.w.s. 254 of the Income Tax Act, 1961, on the file of the 1st Respondent relating to A.Y. 2013-14 and quash the same.

calling for the records in DIN ITBA/AST/M/153C/2025-26/ 1083868249(1) dated 05.12.2025 u/s.143(3) r.w.s.153C r.w.s.254 of the Income Tax Act, 1961, on the file of the 1st Respondent relating to A.Y. 2014-15 and quash the same.

calling for the records in DIN.ITBA/AST/M/153C/2025-26/ 1083878165(1) dated 05.12.2025 u/s.143(3) r.w.s.153C r.w.s.254 of the Income Tax Act, 1961, on the file of the 1st Respondent relating to A.Y. 2015-16 and quash the same.

calling for the records in DINITBA/AST/M/153C/2025-26/ 1083935830(1) dated 05.12.2025 u/s.143(3) r.w.s.153C r.w.s.254 of the Income Tax Act, 1961, on the file of the 1st Respondent relating to A.Y. 2016-17 and quash the same.

calling for the records in DIN.ITBA/AST/M/153C/2025-26/ 1083938563(1) dated 05.12.2025 u/s.143(3) r.w.s.153C r.w.s.254 of the

Income Tax Act, 1961, on the file of the 1st Respondent relating to A.Y. 2017-18 and quash the same.

calling for the records in DIN ITBA/AST/M/143(3)/2025-26/ 1083941734(1) dated 05.12.2025 u/s.143(3) r.w.s.254 of the Income Tax Act, 1961, on the file of the 1st Respondent relating to A.Y.2018-19 and quash the same.

For Petitioner
in all cases : Mr.G.Baskar

For Respondent
in all cases : Mr.N.Dilipkumar

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 05.12.2025 passed by the 1st respondent.

2. Mr.N.Dilipkumar, learned counsel, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in these cases, the proceedings were initiated and the show cause notice came to be issued by the 1st respondent on 13.11.2025 for the AYs 2012-13 to 2018-19. Subsequently, the petitioner had filed a conjoint reply for the said notice. Thereafter, the impugned order came to be passed without providing any opportunity of personal hearing, which is violation of principles of natural justice.

5. Further, he would submit that in the reply filed by the petitioner, it was categorically mentioned that he seeks for an opportunity of personal hearing. In spite of the same, the respondent had failed to provide the opportunity of personal hearing prior to the passing of the impugned order. Hence, this writ petition.

6. In reply, after taking appropriate instructions from the Department, the learned counsel appearing for the respondent had fairly confirmed that no personal hearing opportunity was provided to the petitioner. Hence, he requests this Court to set aside the impugned order and fix a date for personal hearing in the month of February, 2026.

7. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the entire materials available on record.

8. In the cases on hand, the issue raised by the petitioner is with regard to the failure on the part of the respondent in providing an opportunity of personal hearing.

9. In these cases, the show cause notice was issued by the respondent on 13.11.2025. Upon receipt of the said notice, the petitioner had filed a conjoint reply for all the assessment years, viz., 2012-2013 to 2018-2019, whereby, a specific request was made by the petitioner for an opportunity of personal hearing. In spite of the same, the respondent had passed the impugned assessment order without granting such opportunity. Hence, it is clear that the said order was passed in clear violation of principles of natural justice.

10. In view of the above, this Court feels that it would be appropriate to set aside the impugned orders and grant an opportunity to

the petitioner to establish his case before the respondents. Therefore, this Court passes the following orders:

(i) The impugned orders dated 05.12.2025 are set aside and the matters are remanded to the 1st respondent for fresh consideration.

(ii) As requested by the respondents, this Court fixes the date for personal hearing on 13.02.2026 at 11.00 am. The petitioner is directed to appear before the respondent on the said date. If there is any inconvenience in conducting the personal hearing on the said date, the respondent is granted liberty to re-schedule it and inform the same to the petitioner vide 14 days clear notice.

(iii) Thereafter, the respondent shall pass appropriate orders on merits and in accordance with law as expeditiously as possible.

11. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

30.01.2026

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

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KRISHNAN RAMASAMY.J.,

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