BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)Nos.10712, 10806, 11188 and 11189 of 2026
and
W.M.P(MD)Nos.8383, 8379, 8446, 8447, 8651, 8653, 8658 and 8659 of 2026

G.Tamilselvi .. Petitioner in all petitions

– Vs. -

1.The Income Tax Officer,
Ward 2(1) Trichy,
Trichy-Main Building, Williams Road,
Condonement Trichy,
Trichy-620 015.

2.The Assessment Unit,
Income Tax Department,
New Delhi-110 001. .. Respondents in all petitions

Prayer in W.P(MD)No.10712 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, call for the records of original impugned notice under Section 148 of the Act, dated 27.03.2023, for the Assessment Year 2016-17, having DIN No.ITBA/AST/S/148-1/2022-23/1051396183(1), issued by the first respondent, and the impugned order under Section 147 r.w.s. 144 of the Act, for the assessment year 2016-17, dated 14.03.2024, having DIN No: ITBA/AST/S/147/2023-24/1062616902(1), passed by the first respondent and quash the same as bad in law.

Prayer in W.P(MD)No.10806 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, call for the records of impugned order under Section 271F of the Act, dated 12.11.2024, for the Assessment Year 2016-17, having DIN No: ITBA/PNL/F/271F/2024-25/1070385336(1), passed by the first respondent and quash the same as bad in law.

Prayer in W.P(MD)No.11188 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, call for the records of impugned order under Section 271(1)(b) of the Act, dated 16.09.2024, for the Assessment Year 2016-17, having DIN No: ITBA/PNL/F/271(1)(b)/2024-25/1068786088(1), passed by the first respondent and quash the same as bad in law.

Prayer in W.P(MD)No.11189 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, call for the records of impugned order under Section 271(1)(c) of the Act, dated 23.09.2024, for the Assessment Year 2016-17, having DIN No: ITBA/PNL/F/271(1)(c)/2024-25/1068992591(1), passed by the first respondent and quash the same as bad in law.

In all Petitions:

For Petitioner	:	Mr.Ravikannan
For Respondents	:	Mr.N.Dilipkumar Senior Standing Counsel

COMMON ORDER

All these writ petitions are connected to each other and, as such, are taken up and disposed of by this common order.

2. The writ petition in W.P(MD)No.10712 of 2026 challenges the order of assessment dated 14.03.2024 and the notice issued under Section 148 of the Act dated 27.03.2023. The other writ petitions challenge the consequential penalty orders that are passed pursuant to the assessment order.

3. The learned counsel appearing on behalf of the petitioner would submit that the petitioner was residing in Bengaluru along with her husband. However, from the records, it can be seen that all the notices issued during the assessment proceedings, including the show cause notice and hearing notice, were dispatched only to the Trichy address mentioned in the PAN card. The PAN card was also not registered on the online portal, and therefore, the petitioner had no opportunity whatsoever to participate in the proceedings. Without going into the details, the learned counsel for the petitioner would submit that a major part of the assessment and the liability relates to the purchase of property along with her husband, for which the petitioner had raised funds through a bank account,

loan, and other sources, and that she would be in a position to explain the same to the authorities if given an opportunity. As far as the reopening notice is concerned, the same is challenged on the ground of jurisdiction.

4. Per contra, the learned Senior Standing Counsel appearing on behalf of the respondents would submit that, when the address is changed, it is for the assessee to inform the authorities. The notices were sent to the address disclosed by the assessee, and having failed to avail the opportunity, the petitioner has filed the writ petitions. Further, the assessment order was passed in the year 2024, and the consequential penalty orders were also passed. The writ petitions have been filed belatedly, and therefore, the same need not be entertained. The petitioner, without filing a statutory appeal within the time, has left the order to become final and is now belatedly approaching this Court. In any event, the notice to reopen under Section 148 need not be set aside by this Court and is validly made.

5. I have considered the rival submissions made on either side and perused the material records of the case.

6. It may be true that it is for the assessee to inform the Assessing Officer about the change of address. However, considering the nature of the discrepancies that are noted in the assessment order and the submission that the same relates to the purchase of property along with her husband, and that the petitioner had raised the sale consideration through the various sources, the petitioner would be in a position to explain the same before the Assessing Authority by duly filing a reply and producing the relevant documents is considered.

7. In view of the overall facts and circumstances of the case, I am of the view that the petitioner deserves an opportunity. However, since the matter is remanded back to the file of the first respondent on the ground of opportunity, I am not going into the question of jurisdiction or otherwise with reference to the reopening notice and no adjudication is made with reference thereto.

8. In view thereof, these Writ Petitions are allowed on the following terms:

(i) The impugned assessment order dated 14.03.2024 and the consequential orders of penalty, dated 12.11.2024, 16.09.2024 and 23.09.2024, shall stand quashed and the matter shall stand remanded back to the file of the first respondent;

(ii) Within four weeks from the date of receipt of a web copy of the order, the petitioner shall file a detailed reply along with the supporting documents and it is for the first respondent to consider the issue afresh thereafter and pass orders in accordance with law.

(iii) No costs. Consequently, the connected miscellaneous petitions are closed.

08.06.2026

NCC : No
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To

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Trichy-620 015.

2.The Assessment Unit,
Income Tax Department,
New Delhi-110 001.

D.BHARATHA CHAKRAVARTHY, J.

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