

W.P.Nos.11340, 18084, 26691 of 2023 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.04.2026

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.11340, 18084, 26691 of 2023, W.P.Nos.4641, 15808, 16289, 18036, 34708 of 2024 & W.P.Nos.23025, 23516, 25007, 25882, 26083, 26087, 27625, 29899, 29921, 31339, 31869, 34526, 34684, 34687, 34854, 35019, 35082, 35087, 35090, 35091, 35094, 35095, 35097, 35101, 35102, 35105, 35128, 35134, 35139, 35142, 35263, 35564, 46036 of 2025, W.P.No.34693 of 2026

and

W.M.P.Nos.11235, 11236, 17266, 17267, 17268, 26129 of 2023, W.M.P.Nos.5084, 17230, 17232, 17234, 17824, 17825, 19800, 19803, 37647, 37648 of 2024 & W.M.P.Nos.25855, 25857, 26402, 26405, 28185, 29104, 29105, 29344, 29346, 29353, 29355, 33550, 33552, 33565, 33566, 35064, 35066, 35689, 35690, 38686, 38689, 38691, 38692, 38694, 38870, 38871, 38872, 38873, 38874, 38876, 38881, 38885, 38887, 39036, 39038, 39171, 39173, 39174, 39273, 39276, 39279, 39280, 39281, 39282, 39285, 39287, 39288, 39289, 39291, 39294, 39297, 39298, 39300, 39301, 39305, 39306, 39324, 39326, 39313, 39321, 39332, 39333, 39339, 39340, 39473, 39475, 39802, 39803, 51350, 51352 of 2025

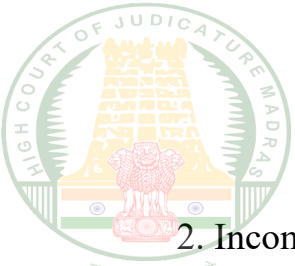
**W.P.No.11340 of 2023**

Nate Nandha

... Petitioner

Vs.

1. Assistant Commissioner of Income Tax,  
Non Corp. Circle 3(1),  
Che No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-34.



W.P.Nos.11340, 18084, 26691 of 2023 etc

2. Income Tax Officer  
International Tax Ward 2(1),  
CHE No.16, Greams Road, Chennai,  
Tamil Nadu-600 006.

3. Commissioner of Income Tax  
(International Taxation) Chennai  
4th Floor, BSNL Building (Tower 1),  
No.16, Greams Road, Chennai-600 006.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records on the file of the 2<sup>nd</sup> respondent and quash the impugned order in ITBA/ AST/ F/ 148A/ 2022-23/ 1051717322(1) under clause (d) of section 148(A) of the Income Tax Act, 1961 dated 30.03.2023 and consequential impugned notice in ITBA/ COM/ F/ 17 / 2023-24/ 1051842155(1) dated 01.04.2023 under section 148 of the Act for the Assessment Year 2019-20 passed by the 2<sup>nd</sup> respondent as illegal and not in accordance with law.

For Petitioner : Mr.S.Gautham Venkata Narayanan

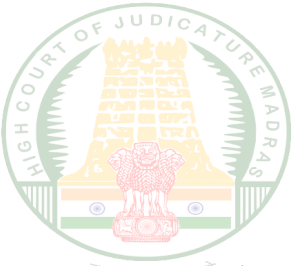
For Respondents : Mr.Avinash Krishnan Ravi  
Junior Standing Counsel

**W.P.No.18084 of 2023**

Asha H Duseja

... Petitioner

Vs.



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

1. The Income Tax Officer,  
Non Corporate Ward-3(1), Chennai,  
Income Tax Department,  
No.121 Nungambakkam High Road,  
Chennai-34.

2. The Principal Commissioner of Income Tax-4  
Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road, Chennai-34.

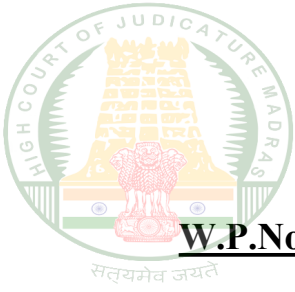
3. The Principal Chief Commissioner of Income Tax,  
Tamil Nadu And Pondicherry,  
Income Tax Department,  
No.121, Nungambakkam High Road, Chennai-34.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the writ petitioner on the file of the 1<sup>st</sup> respondent to quash the impugned order u/s 148A(d) of the Income Tax Act, 1961 dated 28.03.2023 in DIN and Order No. ITBA/AST/F/ 148A/ 2022-23/ 1051455927(1) and consequential notice issued u/s 148 of the Income Tax Act, 1961 dated 28.03.2023 in DIN and Notice No.ITBA/AST/ S/148-1/ 2022-23/ 1051469037(1) for the Assessment Year 2016-17.

For Petitioner : Mr.S.Sridhar  
Mr.A S Sriraman

For Respondents : Mr.S.Premalatha  
Senior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.26691 of 2023**

WEB COPY Shabir Ahmed Kartiga,

... Petitioner

Vs.

1. Income Tax Officer  
Non-corporate Ward-7(3),  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 34.

2. Assessment Unit,  
Income Tax Department, National  
Faceless Assessment Centre, Delhi.

... Respondents.

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the 2nd Respondent and quash the impugned order passed by the 2nd Respondent u/s. 147 r.w.s. 144 rws 144B of the Income Tax Act, 1961 in ITBA/AST/S/147/2022-23/1050988239(1) dated 20.03.2023 for the Assessment Year 2018-19 as illegal, arbitrary and against the settled principles of law and consequently direct the 2nd Respondent to grant an opportunity to the petitioner to reply to the Notice(s) and pass a fresh re-assessment order in accordance with law.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.Avinash Krishnan Ravi  
Senior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.4641 of 2024**

WEB COPY R. Natarajan

... Petitioner

Vs.

1. The Income Tax Officer,  
Non - Corporate Ward 0 (3),  
Room No.617, 6<sup>th</sup> Floor,  
Wanaparthi Block,  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-034.

2. The National Faceless Assessment Centre  
Ministry of Finance, Delhi – 110003.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for record pertaining to the issue of the impugned assessment order dated 16.05.2023 for the assessment year 2017-18 relating to PAN: AMLPR6243D and all consequential demand raised U/s.156 of the Act and the impending penalty Demand subsequent penalty proceedings initiated U/s. 271AAC of the Act on the file of the 1st respondent and to quash the same.

For Petitioner : Mr.P.Madhavan

For Respondents : Ms.Dr.C.P.Priya  
Senior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.15808 of 2024**

WEB COPY Ekambaram Sukumar

... Petitioner

Vs.

1. The Deputy Commissioner Of Income Tax,  
Circle 1(1), Salem  
Income Tax Department,  
No.3, Gandhi Road, Salem- 636 007.

2. The Principal Commissioner Of Income Tax Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

3. The Principal Chief Commissioner of Income Tax Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 01.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned order u/s 148A(d) of the Income Tax Act, 1961 dated 28.03.2024 in in DIN and Letter No. ITBA/COM/F/17/2023-24/1063528728(1) and consequential notice issued u/s 148 of the Income Tax Act, 1961 dated 28.03.2024 in DIN. ITBA/AST/M/148\_1/2023-24/1063541832(1) for the Assessment Year 2018-19.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Dr.B.Ramaswamy  
Senior Panel Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.16289 of 2024**

WEB COPY Srinivasan Vijayarangan

... Petitioner

Vs.

1. Income Tax Officer  
Non Corporate Ward 19(4), CHE  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034.

2. Income Tax Officer  
Non Corporate Ward 19(6), CHE  
121, Mahatma Gandhi Road,  
Nungambakkam Chennai-600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the impugned order in ITBA/AST/F/148A/2023-24/ 1063729263(1) dated 30.03.2024 under Section 148A (d) of the Income Tax Act 1961 and the Consequential Impugned notice in ITBA/AST/S/ 148-1/2023-24/ 1063729360(1) dated 30.03.2024 under section 148 of the Act passed by the 1st Respondent for the Assessment Year 2020-21 as illegal and not in accordance with law.

For Petitioner : Mr.S.Gautham Venkata Narayanan

For Respondents : M/s.Dr.C.P.Priya  
Senior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.18036 of 2024**

WEB C  
Reserve Bank Quarters Nursery and Primary School  
Represented By Its Correspondent  
Mr M Loganathan  
68, Kamaraj Salai, K.K. Nagar,  
Chennai 600 078

... Petitioner

Vs.

1. Income Tax Officer  
Non Corporate Ward 19 (6)  
121 M.G.Road Nungambakkam  
Chennai 600 034.

2. Assessment Unit  
National Faceless Assessment Centre  
Income Tax Department  
Delhi.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the Respondents contained in the order passed by the 1st Respondent under Section 148A(d) of the Income Tax Act, 1961, bearing DIN and Notice No. ITBA/ AST /F /148A/2022- 23 /1050864436(1), dated 16.03.2023 and the notice issued by the 1st Respondent under Section 148 of the Income Tax Act, 1961, bearing DIN and Notice No.ITBA/ AST/S/148 1/2022-23/1050864495(1), dated 16.03.2023 and all proceedings in consequence thereof including but not limited to the order passed by the 2nd Respondent under Section 147 read with Section 144 read with Section 144B of the Income Tax Act, 1961, bearing DIN ITBA/ AST /S/147 /2023-24/1059169637(1), dated 28.12.2023,



W.P.Nos.11340, 18084, 26691 of 2023 etc

the notice of demand issued by the 2nd Respondent under Section 156 of the Income Tax Act, 1961, bearing DIN and Notice No ITBA/AST/S/156/2023- 24/1059169664(1), dated 28.12.2023, the order passed by the 2nd Respondent under Section 270A of the Income Tax Act, 1961, bearing DIN: ITBA/PNL/F/270A/2024-25/1-65405037(1), dated 05.06.2024 and the order passed by the 2nd Respondent under Section 271AAC (1) of the Income Tax Act, 1961, bearing DIN ITBA/PNL/F/271AAC(1)/2024-25/1065405558(1), dated 05.06.2024 for AY 2019-20 PAN AABTR2908K, and quash the same.

For Petitioner : Mr.Surth Parthasarathy

For Respondents : M/s.Dr.C.P.Priya  
Senior Standing Counsel

**W.P.No.34708 of 2024**

Sekar Ananthan

... Petitioner

Vs.

1. The Income Tax Officer  
Ward 1, RAMNAD /  
No.176, Subthagiri Complex,  
2nd Floor, Vandikara Street, Ramanathapuram,  
Tamil Nadu- 623 501.

2.The Assessment Unit  
Income Tax Department, New Delhi.

... Respondents



W.P.Nos.11340, 18084, 26691 of 2023 etc

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the Impugned notice in Din and Notice No. ITBA/AST/S/148\_1/2022-23/1042836869(1) dated 25.04.2022 u/s 148 of the Income Tax Act 1961 passed by the 1st Respondent and the consequential Impugned order in Din. ITBA/AST/S/147/2023-24/1059064481(1) passed u/s 147 r w s 144B of the Act dated 26.12.2023 passed by the 2nd Respondent for the Assessment Year 2015-16 as illegal and not in accordance with law.

For Petitioner : Mr.S.Gautham Venkata Narayanan

For Respondents : Mr.Avinash Krishnan Ravi  
Junior Standing Counsel

**W.P.No.23025 of 2025**

Shruti Rathod

... Petitioner

Vs.

1. The Income Tax Officer  
Corporate Ward- 6(3),  
Wanaparthi Block, Aayakar Bhawan,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-34.

2. The Income Tax Officer 2  
Intelligence and Criminal Investigation,  
Annexe Building, Aayakar Bhawan,  
121 Mahatma Gandhi Road,  
Nungambakkam, Chennai – 600034.

10/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

3.The Principal Commissioner of Income Tax 3  
Main Building, 4th Floor, 121,  
Mahatma Gandhi Road, Nungambakkam,  
Chennai – 600034.

4.The Assessment Unit  
Income Tax Department,  
National Faceless Assessment Centre,  
4th Floor, Mayur Bhawan,  
Connaught Lane, Connaught Place,  
New Delhi – 110001.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in DIN: ITBA/AST/S/148-1/2024-25/1075272424(1) dated 30.03.2025 under Section 148 of the Act on the file of the 1<sup>st</sup> Respondent relating to the Assessment Year 2021-2022 and quash the same.

For Petitioner : Mr.Baskar G

For Respondents : Dr.C.P.Priya  
Senior Standing Counsel

**W.P.No.23516 of 2025**

Tribhuvan Simh Rathod

... Petitioner

Vs.



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

1.The Income Tax Officer - 3,  
Intelligence and Criminal Investigation,  
Annexe Building,  
Aayakar Bhawan,  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai – 600 034.

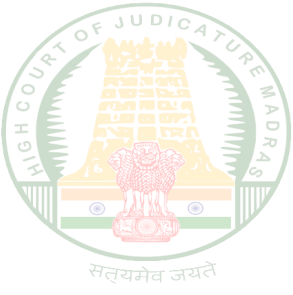
2.The Assistant Commissioner of Income Tax,  
Circle 1(1)(1), Vadodara,  
Aayakar Bhawan,  
Baroda,  
Income Tax Office,  
Race Course Circle,  
Baroda, Gujarat – 390 007.

3.The Principal Commissioner of Income Tax – 1,  
2<sup>nd</sup> Floor,  
Aayakar Bhawan,  
Annexe Building,  
Race Course Circle,  
Vadodara,  
Gujarat – 390 007.

4.The Assessment Unit,  
Income Tax Department,  
National Faceless Assessment Centre,  
4<sup>th</sup> Floor, Mayur Bhawan,  
Connaught Lane,  
Connaught Place,  
New Delhi – 110 001.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in DIN: ITBA/AST/S/148-1/2024-25/1075163176(1) dated 28.03.2025 under Section 148 of the Act on the file of the 2<sup>nd</sup> Respondent relating to the Assessment Year 2021-2022 and quash the same.



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.Baskar G

For Respondents : Dr.C.P.Priya  
Senior Standing Counsel

WEB COPY

**W.P.No.25007 of 2025**

Calambur Kartik Krishnamurti

... Petitioner

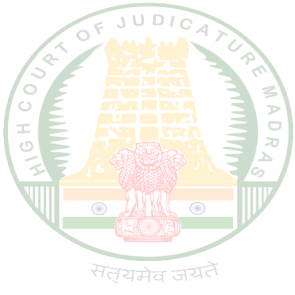
Vs.

1. Income Tax Officer  
Non Corp Ward 1(2) CHE,  
Chennai Wanarpathy Block, No.121,  
Mahatma Gandhi Road, Nungambakkam,  
Chennai, Tamil Nadu -600 034.

2. Deputy Director of Income Tax /  
Additional Director of Income Tax ( I & CI)  
No. 121, Mahatma Gandhi Road,  
Nungambakkam, Chennai,  
Tamil Nadu-600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the 1st Respondent in PAN No AINPK0147K and quash the impugned Notice in ITBA/AST/S/ 148-1/2024-25/1075298011(1) dated 30.03.2025 passed U/s 148 of the Income-tax Act, 1961 passed by the 1st Respondent for the AY 2021-22 as illegal and not in accordance with law.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.S.Gautham Venkata Narayanan

For Respondents : Mr.Avinash Krishnan Ravi  
Junior Standing Counsel

**W.P.No.25882 of 2025**

Madhaiyan Neelavani

... Petitioner

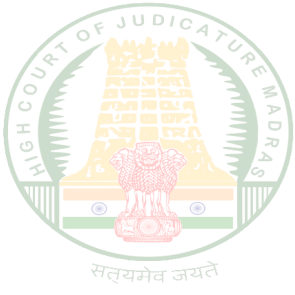
Vs.

1. Assessment Unit  
National E-assessment Centre,  
Income Tax Department, New Delhi.

2. Income Tax Officer  
Ward 1, Hosur  
Hosur- Income Tax Office  
737/1, First Floor,  
R.K. Towers Maruthi Nagar,  
Hosur, Tamil Nadu-635 109.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the impugned notice in ITBA/AST/S/ 148-1/2023-24/ 1063464228(1) dated 27.03.2024 passed under section 148 of the Act passed by the 2nd Respondent and the consequential impugned order in ITBA/AST/S/ 147/2024-25/ 1074214047(1) dated 07.03.2025 passed under Section 147 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2020-21 passed by the 1st Respondent as illegal and not in accordance with law.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.S.Gautham Venkata Narayanan  
For Respondents : Mrs.M.Sheela  
Senior Standing Counsel and  
Mr.H.Siddarth  
Junior Standing Counsel

**W.P.No.46036 of 2025**

Neelavani Madhaiyan

... Petitioner

Vs.

1. Assessment Unit  
National E-assessment centre,  
Income tax department, New Delhi.

2. Income Tax Officer  
Ward 1, Hosur  
Hosur- Income Tax Office  
737/1, First Floor,  
R.K. Towers Maruthi Nagar,  
Hosur, Tamil Nadu-635 109.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the impugned order in ITBA/PNL/ F/271AAC(1) / 2025-26/1081076294 (1) dated 23.09.2025 for the assessment year 2020-21 passed by the 1st Respondent as illegal.

For Petitioner : Mr.S.Gautham Venkata Narayanan  
For Respondents : Mrs.M.Sheela  
Senior Standing Counsel and  
Mr.H.Siddarth  
Junior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.26083 of 2025**

WEB COPY Ebrahim Ali Pakeer Mohammed

... Petitioner

Vs.

Income Tax Officer  
Non Corporate Ward,  
19(4), Wanarpathy Block,  
No.121, Mahatma Gandhi Road,  
Nungambakkam Chennai,  
Chennai-600 034.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the impugned order u/s. 147 r.w.s 144 of the Act, dated 29.01.2025 for the Assessment year 2020-21 and quash the same as illegal.

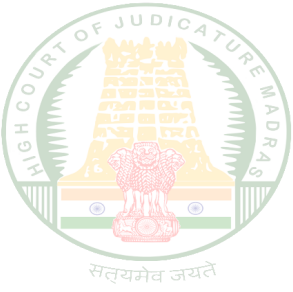
For Petitioner : Mr.Varun Ranganathan  
For Respondent : Dr.C.P.Priya  
Senior Standing Counsel

**W.P.No.26087 of 2025**

M/s. Questnet Enterprises India Private Limited  
Represented by its Managing Director  
Ms. Appalanaidu Pushpam  
No 7, Rain Tree Place, 9th floor  
McNichols Road, Chetpet -600031  
TamilNadu, India  
Presently at Pasadena,  
Flat No B1, 1st Floor,  
New No.44, Old No.59/5,  
Kilpauk Chennai-600010

... Petitioner

16/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

Vs.

WEB COPY

The Assistant Commissioner of Income Tax  
Circle 1 LTU Chennai  
Chennai- Wanaparthy Block  
No.121, Mahatma gandhi Road,  
Nungambakkam, Chennai- 600 034.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent in PAN NO.AAACQ1177H and quash the impugned order in ITBA/AST/F/148A/2025-26/1076783338(1) u/s. 148A(3) of the Income Tax Act, 1961 for the Assessment Year 2021-22 dated 06.06.2025 passed by the Respondent as well as the consequential impugned notice in DIN. ITBA/AST/S/148\_1/2025-26/1076783893(1) u/s. 148 of the Income Tax Act,1961 for the Assessment Year 2021-22 dated 06.06.2025 passed by the Respondent as illegal and not in accordance with law.

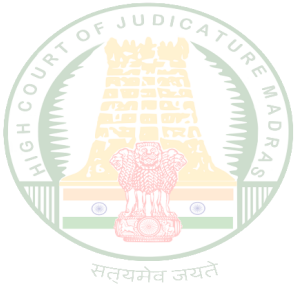
For Petitioner : S.Gautam Venkata Narayanan

For Respondent : Mrs.S.Premalatha  
Senior Standing Counsel

**W.P.No.27625 of 2025**

GI Technologies Private Limited  
C-9,Thiruvika Industrial Estate  
Guindy Chennai-6000032.

... Petitioner



W.P.Nos.11340, 18084, 26691 of 2023 etc

Vs.

WEB COPY

1. The Secretary,  
Ministry Of Finance (Department of Revenue)  
North Block, New Delhi-110 001.
2. The Assessment Unit,  
Income Tax Department  
National Faceless Assessment Centre (NFAC)  
Rep. by the Principal Chief Commissioner of Income tax,  
Room No.245-A, North Block, New Delhi-110001.
3. The Principal Chief Commissioner of Income Tax,  
Aayakar Bhawan,  
No.121,M.G.Road, Aayakar Bhavan,  
Nungambakkam, Chennai-600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Order DIN No.ITBA/AST/ S/147/ 2024-25/ 1073289405(1) dated and issued on 14/02/2025 on the file of the 2nd Respondent, quash the same, and consequently direct the 2nd Respondent to rehear the case freshly on merits.

For Petitioner : Mr.Subramanian  
Senior Counsel  
For Mr.Vibu Nandhan

For Respondent : Dr.B.Ramaswamy  
Senior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.29899 of 2025**

WEB CAM Ganesh Rajan

... Petitioner

Vs.

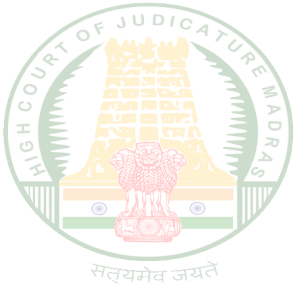
1. The Principal Commissioner Of Income Tax  
Chennai-8,  
Income Tax Office-BSNL Tower,  
No.16, Greams Road, Chennai-600 006.

2. The Assistant Commissioner Income Tax  
Non Corporate Circle 4(1)  
Room No 215, BSNL Building II Floor Income Tax Office BSNL Tower  
No 16, Greams Road, Chennai-600 006

3.The National Faceless Assessment Centre  
Assessment Unit, Ministry of Finance  
New Delhi-110 003.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for records pertaining to the issue of the impugned assessment order passed for AY 2016-17 under Section 147 r.w.s. 144 read with section 144B of the income tax Act on 08.05.2023 vide DIN ITBA/AST/S/ 147/2023-24/ 1052685384 (1) and penalty orders u/s 271(1)(b) dated 12.03.2024 vide DIN ITBA/PNL/F/ 271(1)(b)/2023-24/ 1062468070(1) and penalty orders u/s 271(1)(c) dated 16.03.2024 vide DIN ITBA/PNL/P/ 271(1)(c)/2023-24/ 1062757919 (1) on the file of the 3rd respondent relating to PAN Number : ABAPR7532H and to quash the same.



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.P.Madhavan

For Respondents : Dr.B.Ramaswamy  
Senior Standing Counsel

WEB COPY

**W.P.No.29921 of 2025**

Prasad Palappa Reddy

... Petitioner

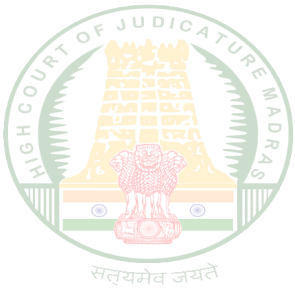
Vs.

1. The Income Tax Officer  
Non-corporate Ward 19(4),  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034.

2. The National Faceless Assessment Centre  
Ministry of Finance, Delhi-110 003.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for records pertaining to the issue of the impugned Assessment order dated 02.03.2024 vide DIN and Order ITBA/AST/S/ 147/2023-24/ 1061885640(1) for the A.Y. 2016-17 passed by the 1st Respondent relating to PAN Number ABPPP8405Q and the orders of Penalty under 271(1)(b), order of penalty U/s 271F of the Act both dated 04.09.2024 vide DIN ITBA/PNL/F/ 271(1)(b)/2024-25/ 1068341664 (1) and DIN ITBA/PNL/ F/271F/ 2024-25/ 1068342691(1) and Penalty order under sections 271(1)(c) of the Act vide DIN ITBA/PNL/ S/271(1)(c)/ 2024-25/1068983102(1) dated 23.09.2024 on the file of the 1st respondent and to quash the same.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.P.Madhavan

For Respondents : Dr.C.P.Priya  
Senior Standing Counsel

**W.P.No.31339 of 2025**

Ganesh Rajan

... Petitioner

Vs.

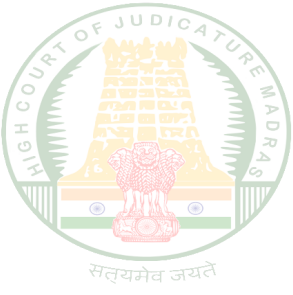
1. The Principal Commissioner of Income Tax  
Chennai 8  
Income Tax Office, Bsnl Tower,  
No. 16 Greams Road,  
Chennai 600 006.

2. The Assistant Commissioner Income Tax  
Non Corporate Circle 4(1)  
Room No 215 BSNL Building  
II Floor Income Tax Office BSNL Tower  
No 16 Greams Road, Chennai.

3.The National Faceless Assessment Centre  
Assessment Unit Ministry of Finance  
New Delhi.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for records pertaining to the issue of the impugned assessment order passed for AY 2014-15 under section 147 read with section 144B of the income tax Act on 24.05.2023 vide DIN NO ITBA/AST/S/147/2023-24/1053144741(1) on the file of the 3rd Respondent relating to PAN Number ABAPR7532H and to quash the same.



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.P.Madhavan

For Respondents : Dr.B.Ramasamy  
Senior Standing Counsel

WEB COPY

**W.P.No.31869 of 2025**

Raju Vijayan  
(PAN: AAUPV7990C)

... Petitioner

Vs.

The Assessment Unit  
Income Tax Department,  
National Faceless Assessment Centre,  
Room No.401, 2<sup>nd</sup> Floor, E-Ramp,  
Jawaharlal Nehru Stadium, Delhi – 110003.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent in the impugned Show Cause Notice having DIN ITBA/AST/F/144(SCN)/2024-25/1072928616(1) dated 05.02.2025 and impugned Order having DIN: ITBA/AST/S/147/2024-25/1073394252(1) dated 18.02.2025 for Assessment Year 2020-21 with Computation sheet bearing DIN:ITA/AST/S/330/2024-25/1073394342(1) and consequential demand order u/s 156 of the Act with DIN ITBA/AST/S/156/2024-25/1073394355(1) dated 18.02.2025 for an amount of Rs 2,18,91,927/- in respect of Assessment year 2020-21 and quash them.

For Petitioner : Mr.Antony A K

For Respondents : Ms.M.Sheela, Senior Standing Counsel &  
Mr.H.Siddarth, Junior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.35082 of 2025**

WEB C M/S Sree Daksha Land Shapers  
Represented by Partner  
No.01, 2<sup>nd</sup> Floor, Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore – 641 046  
PAN: AEBFS1232D

... Petitioner

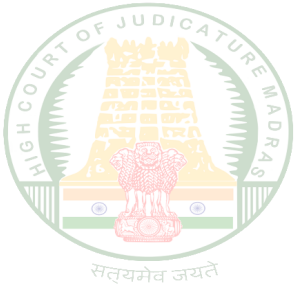
Vs.

1. The Assistant Commissioner of Income Tax,  
Central Circle 2, Coimbatore,  
Income Tax Department  
No 63, Race Course Road,  
Coimbatore – 641018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Writ Petitioner on the file of the 1<sup>st</sup> Respondent to quash the impugned notice issued under Section 148 of the Act dated 21.08.2024 DIN & Notice No: ITBA/AST/S/148\_1/2024-25/1067830452(1) for the Assessment Year 2021-22 and pass such other/further order or orders as this Honorable Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.A.N.R.Jayaprathap  
Standing Counsel

**W.P.No.35087 of 2025**

M/S Sree Daksha Land Shapers  
Represented by Partner  
No.01, 2<sup>nd</sup> Floor, Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore - 641 046  
PAN: AEBFS1232D

... Petitioner

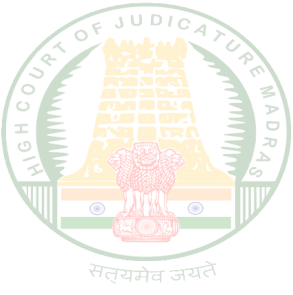
Vs.

1. The Assistant Commissioner of Income Tax,  
Central Circle 2, Coimbatore,  
Income Tax Department  
No 63, Race Course Road,  
Coimbatore – 641018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Writ Petitioner on the file of the 1<sup>st</sup> Respondent to quash the impugned notice issued under Section 148 of the Act dated 21.08.2024 & Notice No ITBA/AST/S/148\_1/2024-25/1067830450(1) for the Assessment Year 2022-23.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.A.N.R.Jayaprathap  
Standing Counsel

**W.P.No.35564 of 2025**

M/s Scandline Exports  
Rep by its Partner Jijith Kumar,  
SF No. 390 /1, TKT Thottam,  
Pichampalayam Pudur, Thottipalayam PN Road,  
Tiruppur - 641 602.

... Petitioner

Vs.

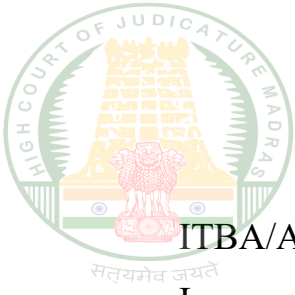
1. Income Tax Assessment Unit  
National Faceless Assessment Centre,  
Delhi.

2. The Principal Commissioner of Income Tax  
Coimbatore 1,  
63, Race Course Road,  
Coimbatore - 641 018.

3. The Income Tax Officer  
Ward 1(1), Income Tax Office,  
Tiruppur District,  
Tiruppur – 641 602.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the 1<sup>st</sup> respondent in Assessment order in PAN ADBFS8612A and DIN No.



W.P.Nos.11340, 18084, 26691 of 2023 etc

ITBA/AST/S/147/2024-25/1073841735(1) passed u/s 147 r.w.s 144B of the Income Tax act for Assessment year 2020-21 dated 28.02.2025 and quash the same as illegal, devoid of merits and passed without jurisdiction and in violation of principles of natural justice.

For Petitioner : Mr.M.Varun Pandian

For Respondents : M/s.M.Sheela, and  
Mr.H.Siddharth, Standing Counsel

**W.P.No.35091 of 2025**

Ramachandran Beena  
No.13, J.J.Nagar, Navavoor Pirivu,  
Coimbatore – 641 046  
PAN: AJAPB4865H

... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,  
Central Circle -2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central-2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai – 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for



W.P.Nos.11340, 18084, 26691 of 2023 etc

issuance of a Writ of Certiorari, call for the records of the Writ Petitioner on the file of the 1<sup>st</sup> Respondent to quash the impugned notice issued under Section 148 of the Act dated 06.06.2024 DIN & Notice No ITBA/AST/S/148\_1/2024-25/1065429596(1) for the Assessment Year 2021-22.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.A.N.R.Jayaprathap  
Standing Counsel

**W.P.No.34684 of 2025**

RS Properties  
Represented by Partner,  
No.193A, Race Course Road,  
Coimbatore 641 018,  
PAN -AAOFR6269C

... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,  
Non Corporate Circle 4, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore -641 018.
2. The Additional Commissioner of Income Tax Non Corporate Range 1,  
Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.
3. The Principal Commissioner Of Income Tax Coimbatore



W.P.Nos.11340, 18084, 26691 of 2023 etc

Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 13.06.2025 DIN and Notice No.ITBA/AST/S/148\_1/2025-26/107028964(1) and the order passed under section 148A(3) of the Act dated 13.06.2025 in DIN and Notice No.ITBA/AST/F/148A/2025-26/1077028391(1) for the Assessment Year-2019-20.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Ms.M.Sheela  
Senior Standing Counsel

**W.P.No.34526 of 2025**

Jagphool Vijayandar Agarwal

... Petitioner

Vs.

1. The Income Tax Officer,  
Non Corporate Ward – 6(1), Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034 .



W.P.Nos.11340, 18084, 26691 of 2023 etc

2. The Principal Commissioner of Income Tax Chennai 8  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

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

... Respondents.

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 3rd Respondent to quash the impugned order u/s 147 read with section 144B of the Income Tax Act, 1961 dated 18.02.2025 in DIN ITBA/AST/S/147/2024-25/1073387460(1) for the Assessment Year 2020-21.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.B.Ramasamy  
Senior Standing Counsel

**W.P.No.34854 of 2025**

Ahmed Jalaudeen Vajitha

... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax  
Non Corporate Circle 3(1) Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road, Chennai-600 034.

29/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

2. The Joint Commissioner of Income Tax,  
Non Corporate Range 3, Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

3. The Principal Commissioner of Income Tax  
Chennai 4, Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai-600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 28.03.2025 DIN and Notice No.ITBA/AST/S/148-1/2024-25/ 1075185794(1) and the order providing sanction in terms of section 151 of the Act dated 27.03.2025 in DIN ITBA/AST/ S/128/2024-25/ 1075128597(1) for the Assessment Year 2021-22.

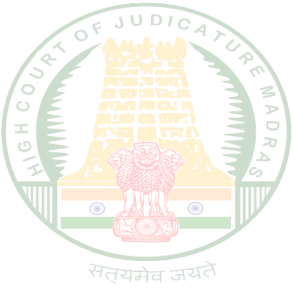
For Petitioner : Mr.A.S.Sriraman

For Respondents : M/s.S.Premalatha  
Senior Panel Counsel

**W.P.No.34687 of 2025**

RS Properties  
Represented by Partner,  
No.193A, Race Course Road,  
Coimbatore 641 018,  
PAN -AAOFR6269C

... Petitioner



W.P.Nos.11340, 18084, 26691 of 2023 etc

Vs.

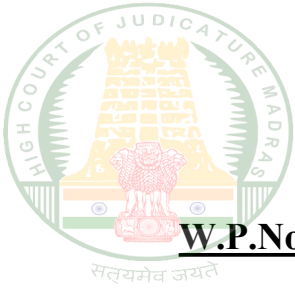
WEB COPY

1. The Assistant Commissioner of Income Tax,  
Non Corporate Circle-4, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
  2. The Additional Commissioner of Income Tax Non Corporate Range 1,  
Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.
  3. The Principal Commissioner Of Income Tax Coimbatore  
Income Tax Department  
No.63, Race Course Road,  
Coimbatore 641 018.
- ... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 13.06.2025 DIN and Notice No. ITBA/AST/S/148-1/2025-26/1077029081(1) and the order passed under section 148A(3) of the Act dated 13.06.2025 in DIN and Notice No. ITBA/AST/F/148A/2025-26/1077028123(1) for the Assessment Year 2020-21.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Ms.M.Sheela  
Senior Standing Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.35019 of 2025**

WEB C

M/s.North Chennai Power Company Limited  
Represented by Director  
No.113, Janapriya Crest, Pantheon Road,  
Egmore, Chennai 600 008.

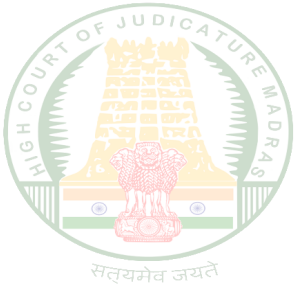
... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,  
Corporate Circle 4(1), Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road, Chennai-600 034.
2. The Additional Commissioner of Income Tax  
Corporate Range 4, Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.
3. The Principal Commissioner of Income Tax  
Chennai 4, Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 30.06.2025 DIN and Notice No.ITBA/AST/S/148\_1/2025-26/1078018749(1) and the order passed under section 148A(3) of the Act dated 30.06.2025 in DIN and Notice No. ITBA/AST/F/148A/2025-26/1078018562(1) for the Assessment Year 2020-21.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : M/s.S.Premalatha  
Senior Panel Counsel

**W.P.No.35094 of 2025**

Josepharaj Reena Mary

... Petitioner

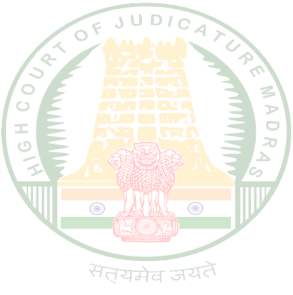
Vs.

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax  
Central 2, Chennai Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 06.06.2024 DIN and Notice No ITBA/AST/S/148\_1/2024-25/1065430556(1) for the Assessment Year 2021-22.

For Petitioner : Mr.A.S.Sriraman



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35090 of 2025**

Vasanthkumar Saranya

... Petitioner

Vs.

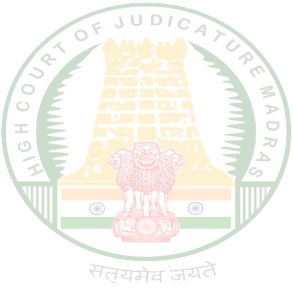
1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central-2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 06.06.2024 DIN Notice No.ITBA/AST/S/148\_1/2024-25/1065434017(1) for the Assessment Year 2021-22.

For Petitioner : Mr.A.S.Sriraman



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35095 of 2025**

M/s.Sree Daksha Property Developers India P Ltd  
Rep. by Director  
No.01, Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore- 641 046  
PAN.AAOCS1220R

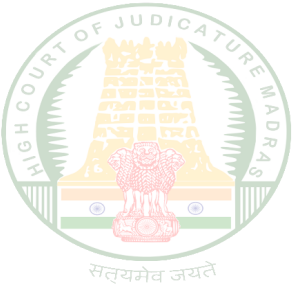
... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax,  
Central-2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 18.06.2024 DIN and Notice No.ITBA/AST/S/148\_1/2024-25/1065714497(1) for the Assessment Year 2016-17.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35101 of 2025**

M/s.Sree Daksha Property Developers India P Ltd  
Represented by Director,  
No.01, Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore – 641 046.  
PAN:AAOCS1220R

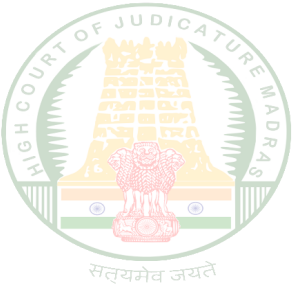
... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax  
Central-2, Chennai,  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 18.06.2024 DIN and Notice No.ITBA/AST/S/148\_1/2024-25/1065714493(1) for the Assessment Year 2017-18.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No. 35097 of 2025**

M/s.Sree Daksha Property Developers India P Ltd  
Represented by Director,  
No.01, Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore – 641 046.

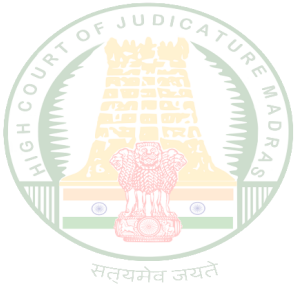
... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 18.06.2024 DIN and Notice No.ITBA/AST/S/148-1/2024-25/ 1065715342(1) for the Assessment Year 2018-19.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No. 35102 of 2025**

M/s.Sree Daksha Property Developers India P Ltd  
Represented by Director,  
No.01, Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore – 641 046.  
PAN : AAOCS1220R

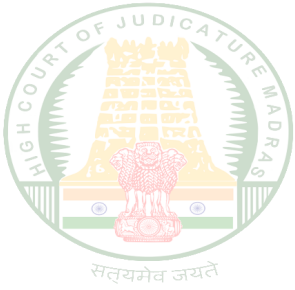
... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 18.06.2024 DIN and Notice No ITBA/AST/S/148-1/ 2024-25/ 1065715340(1) for the Assessment Year 2019-20.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35105 of 2025**

M/s.Sree Daksha Property Developers India P Ltd  
Represented by Director,  
No.01, Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore – 641 046.

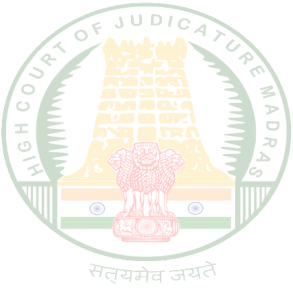
... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 18.06.2024 DIN and Notice No ITBA/AST/S/148-1/2024-25/ 1065715341(1) for the Assessment Year 2020-21.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35128 of 2025**

M/s Sree Daksha Property Developers India P Ltd.,  
Rep. By Director, No. 1 Gandhi Layout,  
Maruthamalai Road, Vadavalli,  
Coimbatore 641 046  
PAN- AAOCS1220R

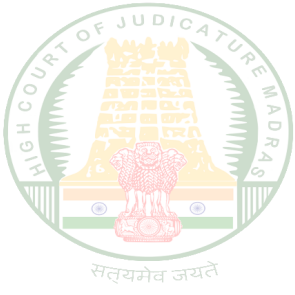
... Petitioner

Vs.

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner Of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 17.05.2024 DIN and Notice No.ITBA/AST/S/148\_1/2024-25 /1064975628(1) for the Assessment Year 2021-22.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35134 of 2025**

M/s Sree Daksha Property Developers India P Ltd.,  
Rep. by Director,  
No. 1 Gandhi Layout, Maruthamalai Road,  
Vadavalli, Coimbatore 641 046  
PAN- AAOCS1220R

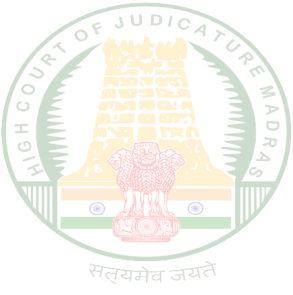
... Petitioner

Vs.

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner Of Income Tax  
Central 2, Chennai Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 17.05.2024 DIN and Notice No ITBA/AST/S/148\_1/2024-25 /1064975627(1) for the Assessment Year 2022-23.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35139 of 2025**

M/s Sree Daksha Property Developers India P Ltd.,  
Rep. By Director,  
No. 1 Gandhi Layout, Maruthamalai Road,  
Vadavalli, Coimbatore 641 046  
PAN- AAOCS1220R

... Petitioner

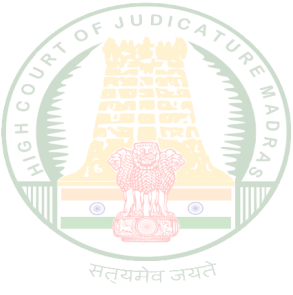
Vs.

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 18.06.2024 DIN and Notice No ITBA/AST/S/148\_1/2024-25/ 1065713510(1) for the Assessment Year 2014-15.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

**W.P.No.35142 of 2025**

M/s Sree Daksha Property Developers India P Ltd.,  
Rep. by Director,  
No. 1 Gandhi Layout, Maruthamalai Road,  
Vadavalli, Coimbatore 641 046  
PAN- AAOCS1220R

... Petitioner

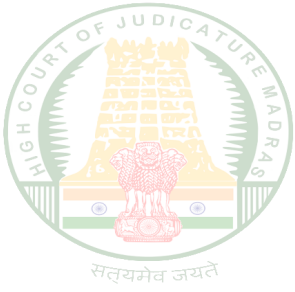
Vs.

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 18.06.2024 DIN and Notice No ITBA/AST/S/148\_1/2024-25/1065713885(1) for the Assessment Year 2015-16.



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.ANR.Jayaprathap  
Standing Counsel

WEB COPY

**W.P.No.35263 of 2025**

Jayaseelan

... Petitioner

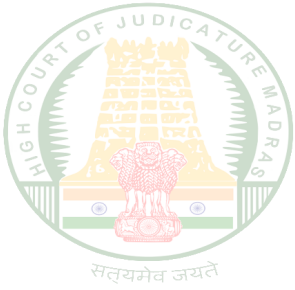
Vs.

1. The Income Tax Officer,  
Non-Corporate Ward 17(6)  
Room No.215, BSNL Building II Floor,  
Income Tax Office – BSNL Floor,  
No.16, Greams Road,  
Chennai – 600 006.

2. The National Faceless Assessment Centre  
Assessment Unit, Ministry of Finance  
New Delhi-110003.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for records pertaining to the issue of the impugned assessment order passed for AY 2020-21 under section 147 r.w.s. 144 read with section 144B of the Income Tax Act on 24.01.2025 vide DIN ITBA/AST/S/ 147/2024-25/ 1072491970(1) and penalty order under section 272A(1)(d) of the Act on 08.07.2025 vide DIN ITBA/PNL/F/272A(1) (d)/2025-26/1078289522 (1) on the file of the 2nd respondent relating to PAN Number AJNP13929P and to quash the same.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.B.Ramasamy  
Senior Standing Counsel

**W.P.No.34693 of 2026**

M/s.Ramesh Iron and Steel Co  
Now known as M/s.Ramesh Iron and Steel Company India P Ltd.,  
Represented by Managing Director,  
No.234-235, Thiruvencatasamy Road,  
RS Puram, Coimbatore 641 002.  
PAN AACFR5753M

... Petitioner

Vs.

1. The Income Tax Officer,  
Non Corporate Ward-3(1), Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

2. The Additional Commissioner of Income Tax  
Non Corporate Range 2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

3. The Principal Commissioner of Income Tax,  
Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

... Respondents



W.P.Nos.11340, 18084, 26691 of 2023 etc

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Writ Petitioner on the file of the 1<sup>st</sup> Respondent to quash the impugned notice issued under Section 148 of the Act dated 28.06.2025 DIN & Notice No.ITBA/AST/S/148-1/2025-26/1077955299(1) and the order passed under Section 148A(3) of the Act dated 28.06.2025 in DIN & Notice No.ITBA/AST/F/148A/2025-26/1077954761(1) for the Assessment year:2021-22.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mrs.S.Premalatha  
Senior Standing Counsel

**W.P.No.35106 of 2025**

Pfizer Healthcare India Private Limited  
No.237, Emerald Building, Anna Salai,  
Greens Road S.O., Nungambakkam,  
Chennai 600 006.

Represented by its Authorized Signatory

... Petitioner

Vs.

1. Assistant Commissioner of Income Tax,  
Circle 1, LTU, 121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.

2. Additional Commissioner of Income Tax,  
LTU Range, 121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.



W.P.Nos.11340, 18084, 26691 of 2023 etc

3. National Faceless Assessment Centre,  
Income Tax Department, Delhi 110 003

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records on the file of 1st Respondent and quash the Impugned Notice u/s.148A(1) of the Act, dated 19.03.2025 in DIN and Notice No ITBA/AST/F/148A(SCN)\_1/2024-25/1074708421(1) for the AY 2019-20 in PAN AABCO2190F and pass such further or other order or orders as this Honble Court may deem fit and proper in the circumstances of the case and render justice.

For Petitioner : Mr.R.Venkatanarayanan  
For Mr.Subbaraya Aiyar Padmanabhan

For Respondents : Mrs.S.Premalatha  
Senior Standing Counsel

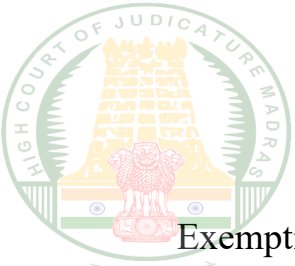
**W.P.No.34772 of 2025**

Tamil Nadu Thowheed Jamaath  
Represented by Trustee  
No.30, Armenian Street,  
Mannady, Chennai 600 001  
PAN AACAT2582P

... Petitioner

Vs.

1. The Income Tax Officer,



W.P.Nos.11340, 18084, 26691 of 2023 etc

Exemptions Ward-2, Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai-600 034.

2. The Additional Commissioner of Income Tax,  
Exemptions, Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai-600 034.

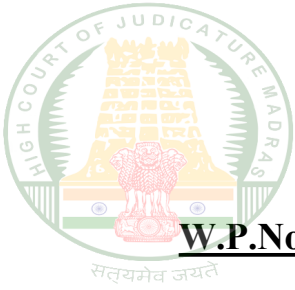
3. The Commissioner of Income Tax, Exemptions  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the Writ Petitioner on the file of the 1<sup>st</sup> Respondent to quash the impugned notice issued under section 148 of the Act dated 30.06.2025 DIN and Notice No ITBA/AST/S/148-1/2025-26/ 1078020731(1) and the order passed under section 148A(3) of the Act dated 30.06.2025 in DIN and Notice No:ITBA/AST/F/148A/2025-26/ 1078019875(1) for the Assessment Year 2019-20.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.V.J.Arulraj, Senior Standing Counsel  
Mrs.Anu Ganesan, Junior Panel Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.35137 of 2025**

WEB C

Indian Overseas Bank

763, Anna Salai, Chennai 600 002

Represented by its Authorized Signatory

... Petitioner

Vs.

1. Deputy Commissioner of Income Tax,  
Non Corporate Circle 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034

2. Joint Commissioner of Income Tax,  
Non Corporate Range 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.

... Respondents

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 1st Respondent and quash the Impugned Order u/s.148A (3) of the Income Tax Act, 1961, dated 27.06.2025 in DIN and Notice No. ITBA/AST/F/148A/2025-26/1077943449 (1) and the consequential Notice u/s.148 of the Income Tax Act,1961, dated 28.06.2025 in DIN and Notice No. ITBA/AST/S/148\_1/2025-26/1077947595(1) for the Assessment Year 2019-20 in PAN- AAACI1223J

For Petitioner : Mr.R.Venkatanarayanan  
For M/s.Subbaraya Aiyar Padmanabhan

For Respondents : Mrs.S.Premalatha  
Senior Panel Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.35141 of 2025**

WEB C

Indian Overseas Bank

763, Anna Salai, Chennai 600 002

Represented by its Authorized Signatory

... Petitioner

Vs.

1. Deputy Commissioner of Income Tax,  
Non Corporate Circle 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034

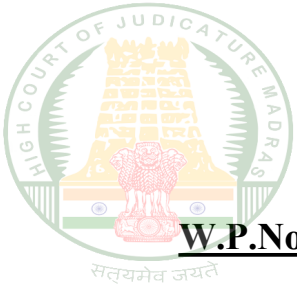
2. Joint Commissioner of Income Tax,  
Non Corporate Range 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.

... Respondents

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 1st Respondent and quash the Impugned Notice u/s.148A (1) of the Income Tax Act, 1961, dated 23.03.2025 in DIN and Notice No. ITBA/AST/F/148A(SCN)-1/2024-25/1074896576(1) for the Assessment Year 2019-20 in PAN- AAACI1223J.

For Petitioner : Mr.R.Venkatanarayanan  
For M/s.Subbaraya Aiyar Padmanabhan

For Respondents : Mrs.S.Premalatha  
Senior Panel Counsel



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.34673 of 2025**

WEB C

**Crown Gems International**  
Represented by Partner  
No.11, Old No.6/1, Pycrofts Garden Road,  
Nungambakkam, Chennai 600 034  
PAN AANFC9638B

... Petitioner

Vs.

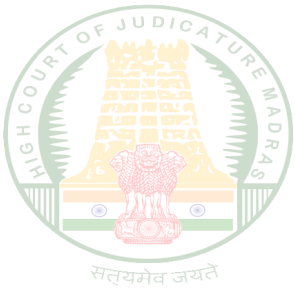
1. The Income Tax Officer,  
Non Corporate Ward 3(1), Chennai  
Income Tax Department  
No 121 Nungambakkam High Raod,  
Chennai 600 034

2. The Joint Commissioner of Income Tax  
Non Corporate Range 3, Chennai  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034

3. The Principal Commissioner of Income Tax-4,  
Chennai, Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600034.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 27.06.2025 DIN and Notice No ITBA/AST/S/148\_1/2025-26/1077917044(1) and the order passed under section 148A(3) of the Act dated 27.06.2025 in DIN-Notice No ITBA/AST/F/148A/2025-26/1077916267(1) for the Assessment Year 2020-21.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mrs.S.Premalatha  
Senior Standing Counsel

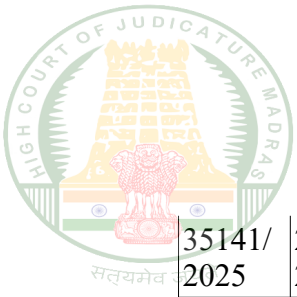
### **COMMON ORDER**

In all these writ petitions, the respective petitioners have challenged the proceedings either under Section 148A, 148 and / or Section 147 of the Income Tax Act, 1961, as the case may be, as it stood between 01.04.2021 and 01.04.2024.

2. In some of these writ petitions, the imposition of penalty under Chapter XXI of the Income Tax Act, 1961, has also been challenged together with the above challenges.

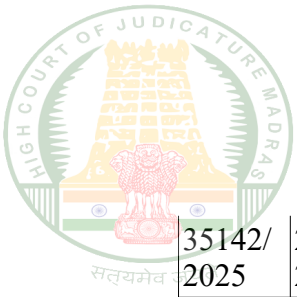
3. The challenge to the impugned notices and orders in these writ petitions is tabulated as follows:-

W.P Nos	AY	Impugned Notice under Section 148A		Impugned Order under Section 148A		Impugned Notice under Section 148	Impugned Assessment Order under Section 147 and / or Penalty Order
		(b)	(1)	(d)	(3)		



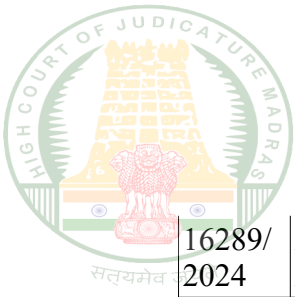
W.P.Nos.11340, 18084, 26691 of 2023 etc

35141/ 2025	2019- 2020		23.03.2025				
34693/ 2025	2021- 2022				28.06.2025	28.06.2025	
35106/ 2025	2019- 2020		19.03.2025				
34772/ 2025	2019- 2020				30.06.2025	30.06.2025	
35137/ 2025	2019- 2020				27.06.2025	28.06.2025	
34673/ 2025	2020- 2021				27.06.2025	27.06.2025	
34684/ 2025	2019- 2020				13.06.2025	13.06.2025	
34526/ 2025	2020- 2021						18.02.2025
35101/ 2025	2017- 2018					18.06.2024	
35094/ 2025	2021- 2022					06.06.2024	
34854/ 2025	2021- 2022					28.03.2025	
35019/ 2025	2020- 2021				30.06.2025	30.06.2025	
35095/ 2025	2016- 2017					18.06.2024	
35097/ 2025	2018- 2019					18.06.2024	
35090/ 2025	2021- 2022					06.06.2024	
35105/ 2025	2020- 2021					18.06.2024	
35102/ 2025	2019- 2020					18.06.2024	
35263/ 2025	2020- 2021						24.01.2025
35128/ 2025	2021- 2022					17.05.2024	
35134/ 2025	2022- 2023					17.05.2024	
35139/ 2025	2014- 2015					18.06.2024	



W.P.Nos.11340, 18084, 26691 of 2023 etc

35142/ 2025	2015- 2016					18.06.2024	
34687/ 2025	2020- 2021				13.06.2025	13.06.2025	
35091/ 2025	2021- 2022					06.06.2024	
35564/ 2025	2020- 2021						28.02.2025
35082/ 2025	2021- 2022					21.08.2024	
35087/ 2025	2022- 2023					21.08.2024	
26083/ 2025	2020- 2021						29.01.2025
26087/ 2025	2021- 2022				06.06.2025	06.06.2025	
11340/ 2023	2019- 2020			30.03.2023		01.04.2023	
31869/ 2025	2020- 2021						18.02.2025
31339/ 2025	2014- 2015						24.05.2023
29921/ 2025	2016- 2017						02.03.2024
29899/ 2025	2016- 2017						08.05.2023
27625/ 2025	2020- 2021						14.02.2025
25882/ 2025	2020- 2021					27.03.2024	07.03.2025
46036/ 2025	2020- 2021						23.09.2025
25007/ 2025	2021/ 2022					30.03.2025	
23025/ 2025	2021- 2022					30.03.2025	
23516/ 2025	2021- 2022					28.03.2025	
34708/ 2024	2015- 2016					25.04.2022	26.12.2023
18036/ 2024	2019- 2020			16.03.2023		16.03.2023	28.12.2023

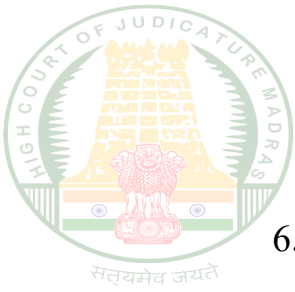


W.P.Nos.11340, 18084, 26691 of 2023 etc

16289/ 2024	2020- 2021			30.03.2024		30.03.2024	
15808/ 2024	2018- 2019			28.03.2024		28.03.2024	
4641/2 024	2017- 2018						16.05.2023
26691/ 2023	2018- 2019						20.03.2023
18084/ 2023	2016- 2017			28.03.2023		28.03.2023	

4. In all these cases, the respective petitioners have secured an interim order only on the ground that the Jurisdictional Assessing Officer has no jurisdiction under Section 148A of the Income Tax Act, 1961. The challenges are primarily based on the decision of the Division Bench of the Bombay High Court in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax [(2024) 464 ITR 430]***.

5. When these writ petitions were taken up for hearing, the decision of the Bombay High Court in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax [(2024) 464 ITR 430]***, had been challenged before the Hon'ble Supreme Court at the behest of the Income Tax Department. During the interregnum, Section 147A was inserted by the Finance Act, 2026, which came into force on 01.04.2026 with retrospective effect from 01.04.2021.



WEB COPY

6. This Court has already examined the issue independently and had come to the conclusion in ***Ontivillu Gopidoss Jothilakshmi vs The Income Tax Officer and Another [W.P.(MD).No.13626 of 2024, dated 24.01.2025]*** holding that the Jurisdictional Assessing Officer had jurisdiction. There also, the challenge to the proceedings was made based on the decision of the Bombay High Court in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax [(2024) 464 ITR 430]***.

7. After Section 147A was inserted by the Finance Act, 2026, with retrospective effect from 01.04.2021, the Hon'ble Supreme Court has rendered a decision in ***Income Tax Officer and Others vs Tej Partap Singh [Diary No.2196/2026, dated 10.04.2026]***. On the date when the Hon'ble Supreme Court passed this order, the printed copy of this order was not available. Subsequently, the order of the Hon'ble Supreme Court was made available. Relevant portions of the said order are extracted below:

*“22. Since the High Courts have primarily quashed the reassessment notices on the ground that the JAOs lacked competence to initiate such proceedings, and the very foundation of that view now stands altered by the amending legislation, the impugned judgments in favor of the assesseees are set aside on this limited ground. The matters are accordingly remitted to the respective High Courts for fresh consideration. Ordered accordingly.*

*23. The assesseees are granted liberty to amend their writ*



WEB COPY

*petitions, if so advised, within a period of four (4) weeks from the date of uploading of this order, so as to enable them to lay challenge to Section 147A of the IT Act, as introduced by Act No. 4 of 2026, or to any other connected or consequential provision.*

*24. Similarly, the Appellant-Revenue shall be at liberty to file their written submissions and affidavits before the jurisdictional High Courts within a period of three (3) weeks thereafter.*

*25. No additional time shall be granted to the parties beyond what has been granted above.*

*26. We make it clear that we have not expressed any opinion on the merits of the controversy, including the validity, scope, effect, retrospectivity or applicability of the amended provisions, and all such questions are left open to be decided by the High Courts.*

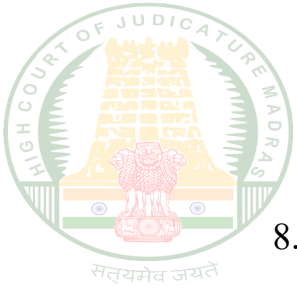
*27. Finally, during the pendency of the writ petitions before the High Courts, there shall be an interim stay of further assessment/reassessment proceedings pursuant to the impugned notices, subject to such terms and conditions as may be imposed by the High Courts.*

*28. The High Courts are requested to decide the matters preferably by 30.09.2026. Learned counsel for the parties undertake to extend full cooperation to the High Courts in this regard. No adjournments may be granted by the High Courts on mere asking of the parties.*

*29. The Registry shall forthwith transmit a copy of this order to the Registrars General of the concerned High Courts.*

*30. The appeals are, accordingly, disposed of.*

*31. All pending applications, including intervention application(s), shall also stand disposed of.”*



W.P.Nos.11340, 18084, 26691 of 2023 etc

8. It is evident that the Judgments of the High Courts, which were in favour of the assesseees, were set aside, and cases were remitted back for fresh consideration.

9. Since the assesseees have a right to challenge the *vires* of the insertion of Section 147A of the Income Tax Act, 1961, vide the Finance Act, 2026, dated 01.04.2026, with retrospective effect from 01.04.2021, the Hon'ble Supreme Court has given liberty to the assessee to challenge the amendments.

10. As far as the system that is followed by this Court, insofar as the challenge to the *vires* of the provisions are concerned, Rule 17(1)(iii) of the Madras High Court Writ Rules, 2021, governs it. As per the said Rule, a challenge can be made, in these circumstances, only before the Division Bench.

11. On merits, the issue is squarely covered against the petitioner in ***Ontivillu Gopidoss Jothilakshmi vs The Income Tax Officer and Another [W.P.(MD).No.13626 of 2024, dated 24.01.2025]***, which position also now stands clarified by the Parliament with the insertion of Section 147A, with



W.P.Nos.11340, 18084, 26691 of 2023 etc

retrospective effect from 01.04.2021. I am therefore inclined to dismiss these

writ petitions. However, the recovery proceedings shall be kept in abeyance

for a period of 30 days from the date of receipt of a copy of this order, for the

respective petitioners to seek appropriate relief from the Division Bench

either against the orders passed herein or to stay the operation of Section

147A, by challenging the same, as ordered by the Hon'ble Supreme Court in

*Income Tax Officer and Others vs Tej Partap Singh [Diary No.2196/2026,*

*dated 10.04.2026].*

12. With the above observations, these writ petitions are dismissed. No costs. Connected miscellaneous petitions are closed.

20.04.2026

raja

Neutral Citation : Yes / No

**W.P.No.11340 of 2023**

To

1. The Assistant Commissioner of Income Tax,  
Non Corp. Circle 3(1),  
Che No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-34.

59/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

2. The Income Tax Officer  
International Tax Ward 2(1),  
CHE No.16, Greams Road, Chennai,  
Tamil Nadu-600 006.

3. The Commissioner of Income Tax  
(International Taxation) Chennai  
4th Floor, BSNL Building (Tower 1),  
No.16, Greams Road, Chennai-600 006.

**W.P.No.18084 of 2023**

To

1. The Income Tax Officer,  
Non Corporate Ward-3(1), Chennai,  
Income Tax Department,  
No.121 Nungambakkam High Road, Chennai-34.

2. The Principal Commissioner of Income Tax-4  
Chennai, Income Tax Department,  
No.121, Nungambakkam High Road, Chennai-34.

3. The Principal Chief Commissioner of Income Tax,  
Tamil Nadu And Pondicherry, Income Tax Department,  
No.121, Nungambakkam High Road, Chennai-34.

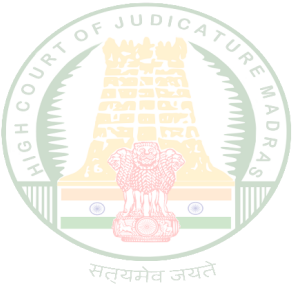
**W.P.No.26691 of 2023**

To

1. Income Tax Officer  
Non-corporate Ward-7(3),  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 34.

2. The Assessment Unit,  
Income Tax Department, National  
Faceless Assessment Centre, Delhi.

60/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.4641 of 2024**

WEB COPY

To

1. The Income Tax Officer,  
Non - Corporate Ward 0 (3),  
Room No.617, 6<sup>th</sup> Floor,  
Wanaparthy Block,  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-034.

2. The National Faceless Assessment Centre  
Ministry of Finance, Delhi – 110003.

**W.P.No.15808 of 2024**

To

1. The Deputy Commissioner Of Income Tax,  
Circle 1(1), Salem  
Income Tax Department,  
No.3, Gandhi Road, Salem- 636 007.

2. The Principal Commissioner Of Income Tax Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

3. The Principal Chief Commissioner of Income Tax Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 01.

**W.P.No.16289 of 2024**

To

61/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

1. The Income Tax Officer  
Non Corporate Ward 19(4), CHE  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034.

2. The Income Tax Officer  
Non Corporate Ward 19(6), CHE  
121, Mahatma Gandhi Road,  
Nungambakkam Chennai-600 034.

**W.P.No.18036 of 2024**

To

1. Income Tax Officer  
Non Corporate Ward 19 (6)  
121 M.G.Road Nungambakkam  
Chennai 600 034.

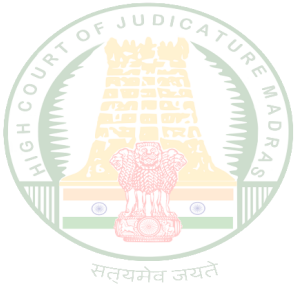
2. The Assessment Unit  
National Faceless Assessment Centre  
Income Tax Department  
Delhi.

**W.P.No.34708 of 2024**

To

1. The Income Tax Officer  
Ward 1, RAMNAD /  
No.176, Subthagiri Complex,  
2nd Floor, Vandikara Street, Ramanathapuram,  
Tamil Nadu- 623 501.

2. The Assessment Unit  
Income Tax Department, New Delhi.



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.23025 of 2025**

WEB COPY

To

1. The Income Tax Officer  
Corporate Ward- 6(3),  
Wanaparthi Block, Aayakar Bhawan,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-34.
2. The Income Tax Officer 2  
Intelligence and Criminal Investigation,  
Annexe Building, Aayakar Bhawan,  
121 Mahatma Gandhi Road,  
Nungambakkam, Chennai – 600034.
3. The Principal Commissioner of Income Tax 3  
Main Building, 4th Floor, 121,  
Mahatma Gandhi Road, Nungambakkam,  
Chennai – 600034.
4. The Assessment Unit  
Income Tax Department,  
National Faceless Assessment Centre,  
4th Floor, Mayur Bhawan,  
Connaught Lane, Connaught Place,  
New Delhi – 110001.

**W.P.No.23516 of 2025**

To

1. The Income Tax Officer - 3,  
Intelligence and Criminal Investigation,  
Annexe Building,  
Aayakar Bhawan,  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai – 600 034.

63/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB C

2.The Assistant Commissioner of Income Tax,  
Circle 1(1)(1), Vadodara,  
Aayakar Bhawan, Baroda, Income Tax Office,  
Race Course Circle,  
Baroda, Gujarat – 390 007.

3.The Principal Commissioner of Income Tax – 1,  
2<sup>nd</sup> Floor, Aayakar Bhawan, Annexe Building,  
Race Course Circle, Vadodara,  
Gujarat – 390 007.

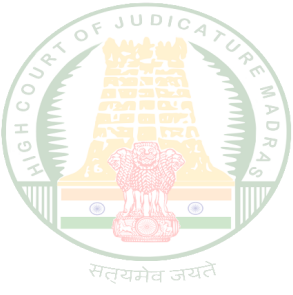
4.The Assessment Unit,  
Income Tax Department,  
National Faceless Assessment Centre,  
4<sup>th</sup> Floor, Mayur Bhawan,  
Connaught Lane, Connaught Place,  
New Delhi – 110 001.

**W.P.No.25007 of 2025**

To

1. Income Tax Officer  
Non Corp Ward 1(2) CHE,  
Chennai Wanarpathy Block, No.121,  
Mahatma Gandhi Road, Nungambakkam,  
Chennai, Tamil Nadu -600 034.

2. Deputy Director of Income Tax /  
Additional Director of Income Tax ( I & CI)  
No. 121, Mahatma Gandhi Road,  
Nungambakkam, Chennai,  
Tamil Nadu-600 034.



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.25882 of 2025**

WEB COPY

To

1. The Assessment Unit  
National E-assessment Centre,  
Income Tax Department, New Delhi.

2. The Income Tax Officer  
Ward 1, Hosur  
Hosur- Income Tax Office  
737/1, First Floor,  
R.K. Towers Maruthi Nagar,  
Hosur, Tamil Nadu-635 109.

**W.P.No.46036 of 2025**

To

1. The Assessment Unit  
National E-assessment centre,  
Income tax department, New Delhi.

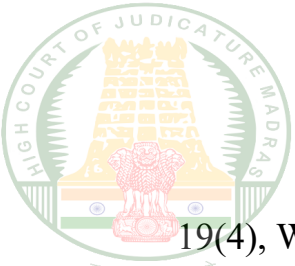
2. The Income Tax Officer  
Ward 1, Hosur  
Hosur- Income Tax Office  
737/1, First Floor,  
R.K. Towers Maruthi Nagar,  
Hosur, Tamil Nadu-635 109.

**W.P.No.26083 of 2025**

To

The Income Tax Officer  
Non Corporate Ward,

65/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

19(4), Wanarpathy Block,  
No.121, Mahatma Gandhi Road,  
Nungambakkam Chennai,  
Chennai-600 034.

**W.P.No.26087 of 2025**

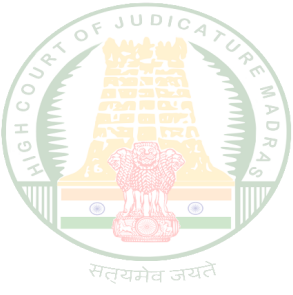
To

The Assistant Commissioner of Income Tax  
Circle 1 LTU Chennai  
Chennai- Wanaparthy Block  
No.121, Mahatma gandhi Road,  
Nungambakkam, Chennai- 600 034.

**W.P.No.27625 of 2025**

To

1. The Secretary,  
Ministry Of Finance (Department of Revenue)  
North Block, New Delhi-110 001.
2. The Assessment Unit,  
Income Tax Department  
National Faceless Assessment Centre (NFAC)  
Rep. by the Principal Chief Commissioner of Income tax,  
Room No.245-A, North Block, New Delhi-110001.
3. The Principal Chief Commissioner of Income Tax,  
Aayakar Bhawan,  
No.121,M.G.Road, Aayakar Bhavan,  
Nungambakkam, Chennai-600 034.



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.29899 of 2025**

WEB COPY

To

1. The Principal Commissioner Of Income Tax  
Chennai-8,  
Income Tax Office-BSNL Tower,  
No.16, Greams Road, Chennai-600 006.
2. The Assistant Commissioner Income Tax  
Non Corporate Circle 4(1)  
Room No 215, BSNL Building II Floor Income Tax Office BSNL Tower  
No 16, Greams Road, Chennai-600 006
- 3.The National Faceless Assessment Centre  
Assessment Unit, Ministry of Finance  
New Delhi-110 003.

**W.P.No.29921 of 2025**

To

1. The Income Tax Officer  
Non-corporate Ward 19(4),  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034.
2. The National Faceless Assessment Centre  
Ministry of Finance, Delhi-110 003.

**W.P.No.31339 of 2025**

To

1. The Principal Commissioner of Income Tax  
Chennai 8  
Income Tax Office, Bsnl Tower,

67/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

No. 16 Greams Road, Chennai 600 006.

2. The Assistant Commissioner Income Tax  
Non Corporate Circle 4(1)  
Room No 215 BSNL Building  
II Floor Income Tax Office BSNL Tower  
No 16 Greams Road, Chennai.

3. The National Faceless Assessment Centre  
Assessment Unit Ministry of Finance  
New Delhi.

**W.P.No.31869 of 2025**

To

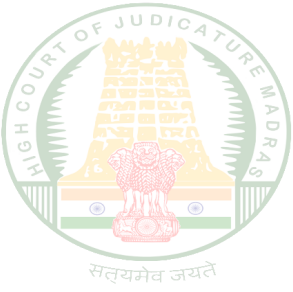
The Assessment Unit  
Income Tax Department,  
National Faceless Assessment Centre,  
Room No.401, 2<sup>nd</sup> Floor, E-Ramp,  
Jawaharlal Nehru Stadium, Delhi – 110003.

**W.P.No.35082 of 2025**

To

1. The Assistant Commissioner of Income Tax,  
Central Circle 2, Coimbatore,  
Income Tax Department  
No 63, Race Course Road,  
Coimbatore – 641018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

**W.P.No.35087 of 2025**

To

1. The Assistant Commissioner of Income Tax,  
Central Circle 2, Coimbatore,  
Income Tax Department  
No 63, Race Course Road,  
Coimbatore – 641018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

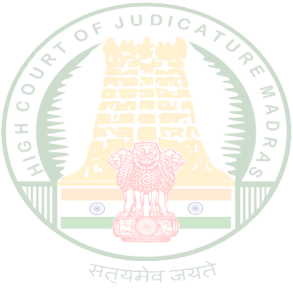
**W.P.No.35564 of 2025**

To

1. The Income Tax Assessment Unit  
National Faceless Assessment Centre,  
Delhi.

2. The Principal Commissioner of Income Tax  
Coimbatore 1,  
63, Race Course Road,  
Coimbatore - 641 018.

3. The Income Tax Officer  
Ward 1(1), Income Tax Office,  
Tiruppur District,  
Tiruppur – 641 602.



W.P.Nos.11340, 18084, 26691 of 2023 etc

**W.P.No.35091 of 2025**

WEB COPY

To

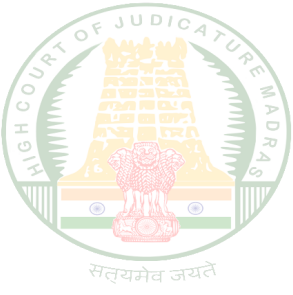
1. The Assistant Commissioner of Income Tax,  
Central Circle -2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax  
Central-2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai – 600 034.

**W.P.No.34684 of 2025**

To

1. The Assistant Commissioner of Income Tax,  
Non Corporate Circle 4, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore -641 018.
- 2 The Additional Commissioner of Income Tax  
Non Corporate Range 1, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.
3. The Principal Commissioner Of Income Tax  
Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

70/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

**W.P.No.34526 of 2025**

To

1. The Income Tax Officer,  
Non Corporate Ward – 6(1), Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034 .

2. The Principal Commissioner of Income Tax  
Chennai 8  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

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

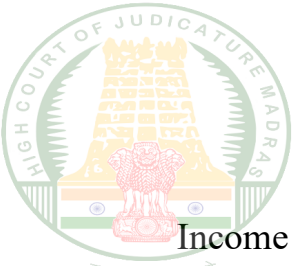
**W.P.No.34854 of 2025**

To

1. The Assistant Commissioner of Income Tax  
Non Corporate Circle 3(1) Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai-600 034.

2. The Joint Commissioner of Income Tax,  
Non Corporate Range 3, Chennai,

71/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

3. The Principal Commissioner of Income Tax  
Chennai 4, Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai-600 034.

**W.P.No.34687 of 2025**

To

1. The Assistant Commissioner of Income Tax,  
Non Corporate Circle-4, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Additional Commissioner of Income Tax  
Non Corporate Range 1, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

3. The Principal Commissioner Of Income Tax  
Coimbatore,  
Income Tax Department  
No.63, Race Course Road,  
Coimbatore 641 018.

**W.P.No.35019 of 2025**

To

1. The Assistant Commissioner of Income Tax,

72/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

Corporate Circle 4(1), Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road, Chennai-600 034.

2. The Additional Commissioner of Income Tax  
Corporate Range 4, Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

3. The Principal Commissioner of Income Tax  
Chennai 4, Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35094 of 2025**

To

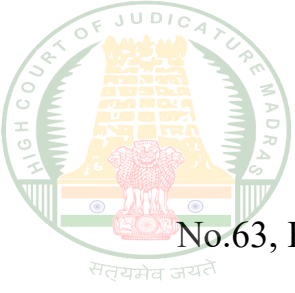
1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35090 of 2025**

To

1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,



W.P.Nos.11340, 18084, 26691 of 2023 etc

No.63, Race Course Road, Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central-2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35095 of 2025**

To

1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax,  
Central-2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

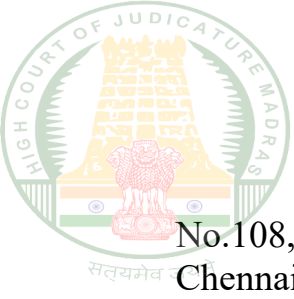
**W.P.No.35101 of 2025**

To

1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central-2, Chennai,  
Income Tax Department,

74/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35097 of 2025**

WEB COPY

To

1. The Assistant Commissioner of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35102 of 2025**

To

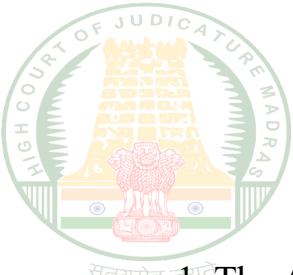
1. The Assistant Commissioner of Income Tax  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35105 of 2025**

To

75/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

1. The Assistant Commissioner of Income Tax  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35128 of 2025**

To

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner Of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35134 of 2025**

To

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.



W.P.Nos.11340, 18084, 26691 of 2023 etc

2. The Principal Commissioner Of Income Tax  
Central 2, Chennai Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35139 of 2025**

To

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

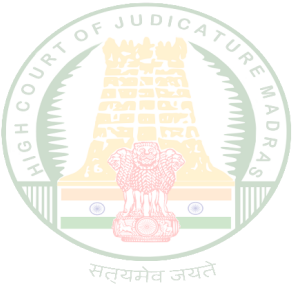
2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.

**W.P.No.35142 of 2025**

To

1. The Assistant Commissioner Of Income Tax,  
Central Circle-2, Coimbatore  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore – 641 018.

2. The Principal Commissioner of Income Tax  
Central 2, Chennai  
Income Tax Department,  
No.108, Nungambakkam High Road,  
Chennai 600 034.



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

**W.P.No.35263 of 2025**

To

1. The Income Tax Officer,  
Non-Corporate Ward 17(6)  
Room No.215, BSNL Building II Floor,  
Income Tax Office – BSNL Floor,  
No.16, Greams Road,  
Chennai – 600 006.

2. The National Faceless Assessment Centre  
Assessment Unit, Ministry of Finance  
New Delhi-110003.

**W.P.No.34693 of 2026**

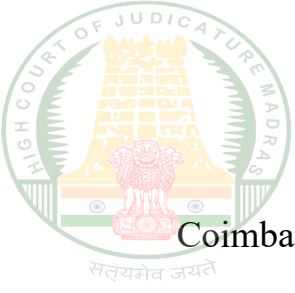
To

1. The Income Tax Officer,  
Non Corporate Ward-3(1), Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

2. The Additional Commissioner of Income Tax  
Non Corporate Range 2, Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,  
Coimbatore 641 018.

3. The Principal Commissioner of Income Tax,  
Coimbatore,  
Income Tax Department,  
No.63, Race Course Road,

78/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

Coimbatore 641 018.

WEB COPY

**W.P.No.35106 of 2025**

To

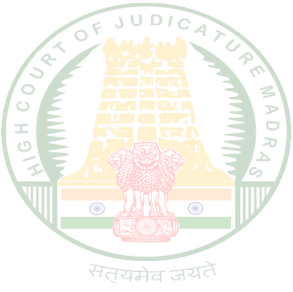
1. Assistant Commissioner of Income Tax,  
Circle 1, LTU, 121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.
2. Additional Commissioner of Income Tax,  
LTU Range, 121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.
3. National Faceless Assessment Centre,  
Income Tax Department, Delhi 110 003

**W.P.No.34772 of 2025**

To

1. The Income Tax Officer,  
Exemptions Ward-2, Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai-600 034.
2. The Additional Commissioner of Income Tax,  
Exemptions, Chennai,  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai-600 034.
3. The Commissioner of Income Tax, Exemptions  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034.

79/82



W.P.Nos.11340, 18084, 26691 of 2023 etc

WEB COPY

**W.P.No.35137 of 2025**

To

1. The Deputy Commissioner of Income Tax,  
Non Corporate Circle 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034

2. The Joint Commissioner of Income Tax,  
Non Corporate Range 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.

**W.P.No.35141 of 2025**

To

1. Deputy Commissioner of Income Tax,  
Non Corporate Circle 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai-600 034

2. Joint Commissioner of Income Tax,  
Non Corporate Range 8(1)  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.

**W.P.No.34673 of 2025**

To

1. The Income Tax Officer,  
Non Corporate Ward 3(1), Chennai  
Income Tax Department

80/82



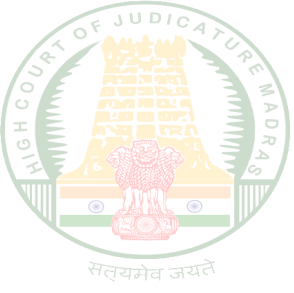
W.P.Nos.11340, 18084, 26691 of 2023 etc

No 121 Nungambakkam High Raod,  
Chennai 600 034

WEB COPY

2. The Joint Commissioner of Income Tax  
Non Corporate Range 3, Chennai  
Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600 034

3. The Principal Commissioner of Income Tax-4,  
Chennai, Income Tax Department,  
No.121, Nungambakkam High Road,  
Chennai 600034.



WEB COPY



W.P.Nos.11340, 18084, 26691 of 2023 etc

**C.SARAVANAN, J.**

raja

W.P.Nos.11340, 18084, 26691 of 2023, W.P.Nos.4641, 15808, 16289, 18036, 34708 of 2024 & W.P.Nos.23025, 23516, 25007, 25882, 26083, 26087, 27625, 29899, 29921, 31339, 31869, 34526, 34684, 34687, 34854, 35019, 35082, 35087, 35090, 35091, 35094, 35095, 35097, 35101, 35102, 35105, 35128, 35134, 35139, 35142, 35263, 35564, 46036 of 2025, W.P.No.34693 of 2026

20.04.2026