

W.P.No7630,7641 and 7645 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No7630,7641 and 7645 of 2026

and

W.M.P.Nos.8250, 8255, 8263, 8264, 8266 8267 of of 2026

SPM Arts LLP

Represented by its Designated Partner

Sanjay Lalwani

... Petitioner
(in all WPs')

Vs.

Deputy Commissioner of Income Tax,

Central Circle-1 (4),

Chennai-600 034.

... Respondent
(in all WPs')

Prayer in WP.No.7630 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent contained in its impugned order passed under Section 271AAC(1) of the Income Tax Act, 1961 bearing DIN & Notice No.ITBA/PNL/F/271AAC(1)/2025-26/1080037334(1) dated 26.08.2025 and all proceedings in furtherance thereto, including but not limited to the consequential impugned notice of demand issued under Section 156 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/PNL/S/156/2025-26/1080037428(1), dated 26.08.2025 for PAN:ACOFs6105L, for Assessment Year (AY)2017-18 and to quash the same as arbitrary, unjust and illegal.



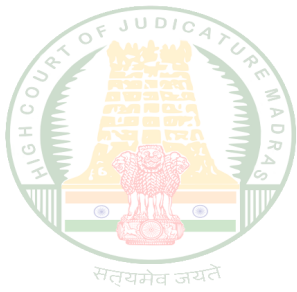
W.P.No7630,7641 and 7645 of 2026

Prayer in WP.No.7641 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent contained in its impugned order passed under Section 270A of the Income Tax Act, 1961 bearing DIN No.ITBA/PNL/F/270A/2025-26/1080046854(1) dated 26.08.2025 and all proceedings in furtherance thereto, including but not limited to the consequential impugned notice of demand issued under Section 156 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/PNL/S/156/2025-26/1080046610(1), dated 26.08.2025 for PAN:ACOFs6105L, for Assessment Year (AY)2020-21 and to quash the same as arbitrary, unjust and illegal.

Prayer in WP.No.7645 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent contained in its impugned order passed under Section 271AAC(1) of the Income Tax Act, 1961 bearing DIN: No.ITBA/PNL/F/271AAC(1)/2025-26/1080039862(1) dated 26.08.2025 and all proceedings in furtherance thereto, including but not limited to the consequential impugned notice of demand issued under Section 156 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/PNL/S/156/2025-26/1080039851(1), dated 26.08.2025 for PAN:ACOFs6105L, for Assessment Year (AY)2020-21 and to quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.S.Saravanakumaran
((in all WPs'))

For Respondent : Mr.A.N.R.Jayaprathap,
(in all WPs') Junior Standing Counsel



W.P.No7630,7641 and 7645 of 2026

COMMON ORDER

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Mr.A.N.R.Jayaprathap, learned Junior Standing counsel for the respondent takes notice on behalf of the respondent.

2. It is noticed that the petitioner has already secured interim stay in WP.Nos.34247, 33290 and 33430 of 2025 from this Court vide order dated 15.09.2025 as far as the impugned assessment orders in the said writ petitions are concerned.

3. Considering the same, there shall be an order of interim stay of the impugned order for a period of four weeks.

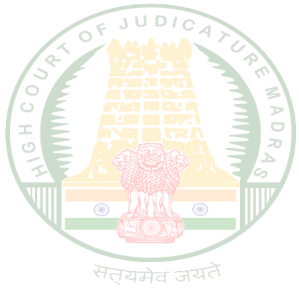
4. List the case on 06.04.2026 along with WP.Nos.34247, 33290 and 33430 of 2025.

09.03.2026

Neutral Citation : Yes / No

Vv

To:
The Deputy Commissioner of Income Tax,
Central Circle-1 (4),
Chennai-600 034.



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C.SARAVANAN, J.

Vv

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