



WEB COPY



W.P.Nos 4778 & 4780 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.02.2026  
Coram

The Honourable **Mr.Justice C.Saravanan**

**W.P.Nos.4778 & 4780 of 2026**  
**and**  
**W.M.P.Nos.5309, 5310, 5313 & 5314 of 2025**

M/s.EMC HR Solutions  
Rep. By its Partner, Mr.Mahalingam Marichamy.

...Petitioner in both Wps.

Vs.

1. The Union of India  
Rep. By the Secretary,  
Department of Revenue, Ministry of Finance,  
North Block, New Delhi – 110 001.
2. The Assessment Unit  
Income Tax Department  
2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium  
Lodhi Road, New Delhi 110 003.

...Respondents

For Petitioner in both W.Ps. : Mr.Ashwin Shanbhag

For Respondents in both W.Ps. : Mr.B.Ramanakumar  
Senior Standing Counsel



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**Common Order**

Mr.B.Ramanakumar, learned Senior Standing Counsel, takes

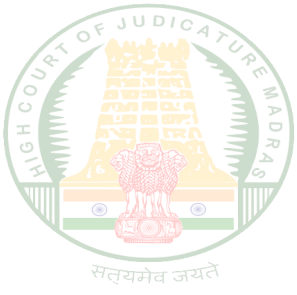
notice on behalf of the Respondents and seeks time to get suitable instructions in these Writ Petitions.

2. In these Writ Petitions, the Petitioner has challenged the Penalty Orders dated 30.09.2025 and 28.08.2025 passed for the for the Assessment Years 2017-18 and 2020-21 respectively by the second Respondent under Section 270 A of the Income Tax Act, 1961 (for short, the Act) .

3. The aforesaid impugned Penalty Orders are passed in the background of Assessment Orders dated 28.02.2025 and 04.03.2025 passed under Section 147 read with Section 144B of the Act for the said Assessment Years.

4. It is noticed that the Petitioner has already moved applications under Section 154 of the Act for rectification of the aforesaid Assessment Orders dated 28.02.2025 and 04.03.2025 on 28.03.2025. Whereas, in the impugned Penalty Orders, it has been recorded that since the Petitioner has not filed any appeal against the aforesaid Assessment Orders, the Penalty Orders are being passed.

5. Therefore, the Respondents are directed to keep all the recovery proceedings in abeyance pursuant to the impugned Penalty Orders dated 28.08.2025 and 30.09.2025.



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6. List these cases on 10.03.2026 for filing counter affidavit and further further orders.

10.02.2026

**sd**

**To**

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**C.Saravanan,J.,**

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**10.02.2026**