



W.P.No.10655 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10655 of 2026

and

W.M.P.Nos.11556 & 11559 of 2026

Kajal S.Jain

W/o.Late Mr.Sripal Kumar Jain

... Petitioner

Vs.

The Income Tax Officer
Assessment Unit
Income Tax Department
Income Tax Office, BSNL Tower
No.16, Greaves Road
Chennai-600 006.

... Respondent

For Petitioner : Mr.Akhil Bhansali

For Respondent : Mr.B.Ramana Kumar
Senior Standing Counsel

ORDER

Mr.B.Ramana Kumar, learned Senior Standing Counsel, accepts notice for the respondent.

2. This is the second round of litigation before this Court.



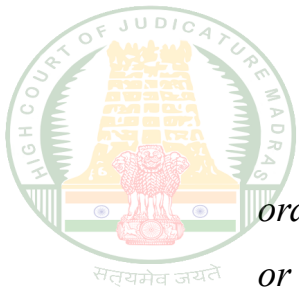
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3. The petitioner is a legal heir of late Sripal Kumar Jain, the proprietor of Sankheswara Stocks. Earlier, an assessment order came to be passed on 24.02.2023 in the name of the said partnership firm, which according to the petitioner, was dissolved in the year 2013. The said assessment order was the subject matter of challenge before this Court in W.P.No.9812 of 2023. By an order dated 04.09.2025, this Court set aside the said order and remitted the matter back to the respondent to pass a fresh order on merits and in accordance with law within the period stipulated therein.

4. The impugned order has now been passed on 26.01.2026. The challenge to the impugned order is on the ground of the limitation prescribed under Section 153(6) of the Income Tax Act, 1961 [hereinafter referred to as “IT Act” for the sake of brevity], which reads as follows:

“153 (6) Nothing contained in sub-sections (1), (1A) and (2) shall apply to the following classes of assessments, reassessments and recomputation which may subject to the provisions of sub-sections (3), (5) and (5A), be completed -

(i) Where the assessment, reassessment or recomputation is made on the assessee or any person in consequence of or to give effect to any finding or direction contained in an order under Section 250, Section 254, Section 260, Section 262, Section 263 or Section 264 or in an order of any Court in a proceeding otherwise than by way of appeal or reference under this Act, on or before the expiry of twelve months from the end of the month in which such



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order is received or passed by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be; or

(ii) where, in the case of a firm, an assessment is made on a partner of the firm in consequence of an assessment made on the firm under Section 147, on or before the expiry of twelve months from the end of the month in which the assessment order in the case of the firm is passed.”

5. The petitioner appears to have made out a *prima facie* case on merits, as the impugned order has been passed beyond the period of limitation prescribed under Section 153(6) of the IT Act. The justification provided in the impugned order is contrary to Section 153(6) of the IT Act. Under these circumstances, there shall be an order of interim stay of the impugned order for a period of six weeks from today.

6. In the meantime, the respondent is directed to file counter Affidavit.

7. Post the writ petition on 29.04.2026.

18.03.2026

mk

To
The Income Tax Officer
Assessment Unit
Income Tax Department
Income Tax Office, BSNL Tower
No.16, Greams Road, Chennai-600 006.

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C.SARAVANAN, J.,

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