



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11012 of 2026

and WMP Nos.11960, 11964 & 11966 of 2026

Divya Krishnasayee,
No.12, Bakthavatchalam Colony, 2nd Street,
Vadapalani, Chennai -600 026.
Presently at: No.125/1A, Balaji Street, Alagappan
Nagar, Madurai-625 003.

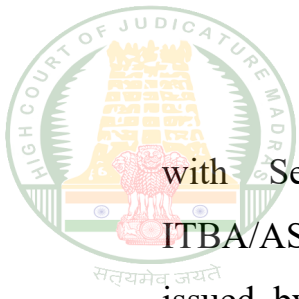
..Petitioner(s)

Vs

1. Income Tax Officer,
Non-Corporate Ward 19(4) CHE,
Income tax Department,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
2. Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department, New Delhi.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st Respondent contained in its Notice issued under Section 148A(b) of the Income Tax Act, 1961, bearing DIN and Letter No. ITBA/COM/F/17/2022-23/1043298170(1), dated 02.06.2022, Order passed under Section 148A(d) of the Act, bearing DIN and Order No. ITBA/COM/F/17/2022-23/1044339606(1), dated 30.07.2022, and all notices, letters and orders consequential thereto, including but not limited to the Notice issued under Section 148 of the Act, bearing DIN ITBA/AST/M/148_1/2022-23/1044352767(1), dated 30.07.2022, the Assessment Order passed by the 2nd Respondent under Section 147 read



with Section 144 and Section 144B of the Act, bearing DIN ITBA/AST/S/147/2023-24/1052931801(1), dated 17.05.2023, Demand Notice issued by the 2nd Respondent under Section 156 of the Act, bearing DIN Notice No. ITBA/AST/S/156/2023-24/1052931811(1), dated 17.05.2023, and Notice issued by the 2nd Respondent under section 271AAC(1) of the Act, bearing DIN ITBA/PNL/S/271AAC(1)/2023-24/1052931816(1), dated 17.05.2023, and to quash the same as illegal, arbitrary, and time-barred, and to consequently forbear the Respondents, or their subordinates, agents, superiors, etc. from re-assessing the Petitioners income for the AY 2017-18, for PAN ASIPD4121H, and thus render justice.

For Petitioner(s): M/s.Suhrith Parthasarathy

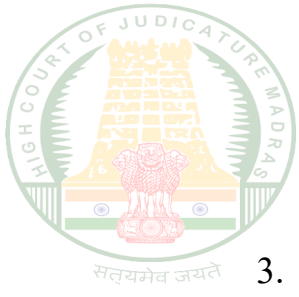
For Respondent(s): Mr.A.N.R.Jayaprathap
Junior Standing Counsel

for Mrs.C.P.Priya, Senior Counsel

ORDER

Mr.A.N.R.Jayaprathap, learned Junior Standing Counsel, for Mrs.C.P.Priya, learned Senior Counsel takes notice for the Respondents.

2. *Prima facie*, the impugned proceedings appear to be without jurisdiction and contrary to the timelines prescribed by the Hon'ble Supreme Court in **Union of India Vs. Ashish Agarwal, reported in (2023) 1 SCC 617**, rendered on 04.05.2022, and the subsequent decision of the Hon'ble Supreme Court in **Union of India Vs. Rajeev Bansal, reported in (2024) SCC OnLine SC 2993**.



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3. Considering the same, there shall be an order of interim stay of the impugned proceedings for a period of four weeks from today. In the meantime, the Respondents shall file their counter, if any.

4. List the case on 20.04.2026.

23-03-2026

GBI

To

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Non-Corporate Ward 19(4) CHE,
Income tax Department,
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 6000 034.
2. Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department,
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WP No. 11012 of 2



C.SARAVANAN, J.

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