



WEB COPY

WP No. 15654 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15654 of 2026

and

WMP.Nos.16872 & 16873 of 2026

Roshini R Sheth
D/O.Atchut R chundur
Flat No. C4, 4th Floor,
Auro One Apartment,
1st Main Road,
Shasthri Nagar,
Adyar,
Chennai - 600 020
PAN .ACDPC4238P
presently residing in
Plot No.5, Main Avenue
Sea cliff conclave,
Akkarai
chennai-600 119

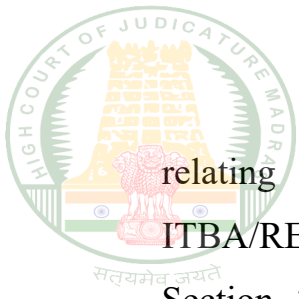
..Petitioner(s)

Vs

1. The Principal Commissioner of Income Tax-3,
Chennai
Room No.410, Main Building-IV Floor
No.121, Mahatma Gandhi Road
Nungambakkam
chennai-600034
2. The Income Tax officer
Non-corporate ward 15(1) chennai
Wanaparthi Block, No.121, Mahatma Gandhi
Road
Nungambakkam,
chennai-600 034

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records



relating to the order dated 18.02.2026 bearing DIN Order No. ITBA/REV/F/REV7/2025-26/10861957791 passed by 1st Respondent under Section 264 of the Income Tax Act, 1961, and QUASH the same and consequently DIRECT 1st Respondent to reconsider and allow the Petitioners revision petition on merits, accepting the corrected income as per the Petitioners books of account for AY 2021-22 wherein the income / loss from Business / Profession is a loss of Rs. 25,745/-, the Net Taxable Income is Rs. 14,02,230/- and the Total Tax Payable is Rs. 2,42,115/- and thus render justice.

For Petitioner(s): Mr.Nithyesh Natraj
for Mr.Vaibhav R Venkatesh

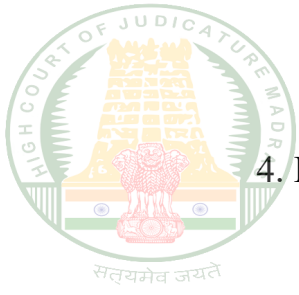
For Respondent(s): Dr.C.P.Priya, Sr.Standing Counsel

ORDER

Dr.C.P.Priya, learned Senior Standing Counsel, takes notice for the Respondents.

2. Learned Senior Standing Counsel for the Respondents submits that the impugned order does not merit any interference. However, she would submit that she would file a detailed counter after vacation.

3. Considering the same, the Respondents are directed to keep the recovery proceedings in abeyance for a period of seven weeks from today.



4. List this case on 09.06.2026.

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5. The Respondents are directed to file a counter by then.

21-04-2026

GV

To

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C.SARAVANAN, J.

GV

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