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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 24.04.2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**W.P.No.16319 of 2026**

**and**

**W.M.P.Nos.17523 & 17525 of 2026**

M/s. AEE Castings Limited.,  
Represented by its authorized signatory  
and director V.Vijayalakshmi,  
A1, F11 Industrial Estate,  
Maraimalai Nagar,  
Chengalpattu District – 603209.

..Petitioner

Vs

1. The Income Tax Officer,  
Corporate Ward 1(1) CHE,  
Range Code 251,  
No.121, M.G.Road,  
Nungambakkam,  
Chennai - 600 034.
2. National Faceless Assessment Centre,  
Income Tax Department,  
2nd Floor, E-Ramp, Jawaharlal Nehru Stadium,  
New Delhi -110003.

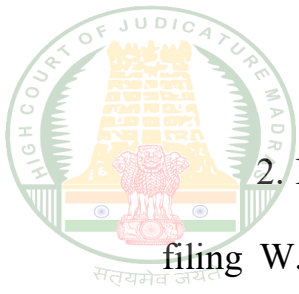
..Respondents

For Petitioner : Mr.Rajeswaran M

For Respondents : Mr.B.Ramanakumar,  
Senior Standing Counsel.

**ORDER**

Mr.B.Ramanakumar, learned Senior Standing Counsel takes notice for  
the respondents.



2. It is submitted that the petitioner has already approached this Court by filing W.P.No.23899 of 2024, challenging the order passed by the Principal Commissioner of Income Tax – I, whereby the application filed by the petitioner for condonation of delay in filing the return of income came to be rejected.

3. In the above background, it is stated that a notice under Section 149 of the Income Tax Act, 1961, has been issued to the petitioner on 29.03.2025. Pursuant thereto, the impugned consequential demand notice dated 25.03.2026 has also been issued.

4. The present writ petition has been filed challenging the said impugned proceedings on the primary ground that the mandatory procedure contemplated under Section 148A of the Income Tax Act, 1961, has not been followed by the respondents before issuance of the impugned notice.

5. Upon hearing the submissions made and on a perusal of the materials placed on record, this Court is of the prima facie view that the petitioner has made out a case for grant of interim relief.

6. Accordingly, there shall be an order of interim stay of the impugned proceedings, as prayed for, until further orders.



7. List the case on 15.06.2026 for filing of counter affidavit and for further orders.

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Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No  
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**C.SARAVANAN, J.**

kmm

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**24.04.2026**