



WEB COPY

WP No. 14192 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14192 of 2025

and

WMP.Nos.15945 and 15947 of 2025

Sree Balaji Developers
Represented By Its Managing Partner Mr .P.
Ravindra, 14/1., South West Boag Road, T. Nagar,
Chennai-600017

..Petitioner(s)

Vs

1. Commissioner Of Income Tax (appeals)
National Faceless Appeal Centre, Delhi
2. Additional Joint Deputy Assistant Commissioner
of Income Tax
National Faceless Assessment Centre Delhi
3. Income Tax Officer
Non-Corporate Ward 1 5 Chennai
4. The Sub Registrar
Neelankarai Sub-Registrar Office 2 92, SH 49,
Kazura Garden, East Coast Road, Neelankarai

..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 order passed under Section 250 of the Income Tax Act, 1961 bearing DIN and Order No.ITBA/NFAC/S/250/2024-25 /1074955162(1), dated 24.03.2025 for PAN ABAFS8083J, for AY 2016-17, and to quash the same as arbitrary, unjust and illegal and consequently, annul the assessment proceedings initiated by the 2nd Respondent under Section 147 of the Income Tax Act, 1961,

For Petitioner(s): Mr.Suhrith Parthasarathy

For Respondent(s): Mr.Avinash Krishnan Ravi
for R1 to R3
Mr. U. Bharanidharan,
Special Gp For R4.

ORDER

Heard the learned counsel for the Petitioner , the learned counsel for the Respondents 1 to 3 and the learned counsel for the 4th Respondent.

2. It appears that the assessment order has been passed on **30.03.2026** after the Writ Petition was filed.

3. Though there was an order of interim stay passed on 22.04.2025 and extended until further orders, the respondent is directed to keep all recovery proceedings are in abeyance.



4. List the case on 01.06.2026, immediately after vacation. Meanwhile, the Petitioner is at liberty to take steps to amend the prayer in the Writ Petition.

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Vv

To

1. Commissioner Of Income Tax (appeals)
National Faceless Appeal Centre, Delhi
2. Additional Joint Deputy Assistant Commissioner
of Income Tax
National Faceless Assessment Centre Delhi
3. Income Tax Officer
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C.SARAVANAN, J.

VV

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