IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 14192 of 2025 & 21360 of 2026
&
WMP Nos.15945 & 15947 of 2025 & 23126 & 23130 of 2026

Sree Balaji Developers Represented by its
Managing Partner Mr P Ravindra
14/1, South West Boag Road, T. Nagar, Chennai
600 017.

..Petitioner(s) in both WPs

Vs

1. Assessment Unit
   Income Tax Department, National Faceless Assessment Centre, Delhi.

2. Income Tax Officer
   Non-Corporate Ward 1(6) Chennai - 600 034.

..Respondent(s) in WP No.21360 of 2026

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 (6), Chennai

4.The Sub Registrar
Neelankarai Sub-Registrar Office,
2/92, SH 49, Kazura Garden, East Coast Road,
Neelankarai. .. Respondents in W.P.No.14192 of 2025

Prayer in WP No.14192 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamuscalling 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/NF AC/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.

Prayer in WP No.21360 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the 1st Respondent contained in its assessment order passed under Section 144 read with Section 250 read with Section 144B of the Income Tax Act, 1961, bearing DIN ITBA/AST/S/144/2025-26/1088123998(1), dated 30.03.2026, for PAN ABAFS8083J, for AY 2016-17, and to quash the same as arbitrary, unjust and illegal, and pass such any other or further orders as this Hon'ble Court.

In both WPs

For Petitioner(s): Mr.Suhrith Parthasarathy

For Respondent(s): Mr. B. Ramanakumar
Senior Standing Counsel for R1 to R3

Ms.Amirta Poonkodi Dinakaran

Government Counsel(T) for R4
(in WP No.14192 of 2025)
Mr.B.Ramanakumar
Senior Standing Counsel for R1&R2
(in WP No.21360 of 2026)

COMMON ORDER

An appellate order under Section 250 of the Income-Tax Act, 1961 (the I-T Act), remanding the matter to the assessing officer was challenged in W.P.No.14192 of 2025. An interim stay of the order impugned therein was granted on 22.04.2025. While such order was in operation, assessment order dated 30.03.2026 was issued. Such order is challenged in W.P.No.21360 of 2026.

2. Mr.Ramanakumar, learned senior standing counsel, submits that order dated 30.03.2026 was issued because the faceless assessment unit was unaware of order dated 22.04.2025. He adds that the interim stay was granted on the ground that power of remand was not available to the appellate authority. In view of a subsequent amendment to Section 251 of the I-T Act, he submits that such power of remand is available at present. In the changed circumstances, he submits that the matter may be remanded for reconsideration.

3. Learned counsel for the petitioner has no objection to this course of action, subject to the right of the petitioner to raise all contentions and

objections, including seeking a reference to the valuation officer, upon such remand.

4. In view of order dated 30.03.2026 being passed while an interim stay of further proceedings was in operation, such order cannot be sustained and is hereby set aside. As a consequence, the matter is remanded for reconsideration. The petitioner may raise all contentions and objections, including seeking a reference for purposes of valuation. After providing a reasonable opportunity to the petitioner, a fresh assessment order shall be issued within six months from the date of receipt of a copy of this order. Since assessment order dated 30.03.2026 has been set aside and the matter remanded for reconsideration, nothing survives in W.P.No.14192 of 2025, which is closed. Consequently, connected miscellaneous petitions are closed. No costs.

23-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

1.Assessment Unit
Income Tax Department, National Faceless Assessment Centre, Delhi.

2. Commissioner Of Income Tax (Appeals)
National Faceless Appeal Centre, Delhi

3.Additional Joint / Deputy /Assistant
Commissioner of Income Tax
National Faceless Assessment Centre,
Delhi

4. Income Tax Officer
Non-Corporate Ward 1 (6),
Chennai

5.The Sub Registrar
Neelankarai Sub-Registrar Office,
2/92, SH 49, Kazura Garden, East Coast Road, Neelankarai .

SENTHILKUMAR RAMAMOORTHY, J.

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