IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15292 of 2026
and
W.M.P.Nos.16496, 16497 & 16499 of 2026

Thamizhaga Internet Communications Private Limited,
Represented by its Director,
Mr. P. R. Thanigaivelu,
No.39 (Old No.45) Montieth Road,
Egmore S.O Egmore, Chennai – 600008. ... Petitioner

Vs.

1. Assessment Unit,
   Income Tax Department,
   National Faceless Assessment Centre,
   New Delhi – 110001.

2. The Income Tax Officer,
   Corporate Ward 3(1), Chennai,
   Aayakar Bhavan, 121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order dated 17.03.2026 with the reference in DIN:

ITBA/AST/S/143(3)/2025-26/1087502409(1) passed by the First Respondent and quash the same.

For Petitioner : M/s.N.Deepika
For Mr.B.Dharani

For Respondents : Dr.C.P.Priya
Senior Standing Counsel

ORDER

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

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 17.03.2026 passed by the first respondent, whereby an addition of Rs.7,08,05,555/- was made to the income of the petitioner, resulting in an assessed income of Rs.6,77,67,036/- as against the loss of Rs.1,76,51,951/- declared in the return filed under Sections 139(1) and 139(5) of the Income Tax Act, 1961.

4. The discussion leading to the conclusion of the impugned order reads as under:

> *"**4.2 With respect to Cost of Inward Supplies of Rs.35.87 Crore:***
>
> *In respect of these supplies, the assessee has merely submitted the single page details i.e. Detailed schedule of Cost of Inwards Supplies without any supporting documentary evidences such as invoices, confirmation of accounts of such parties with whom the assessee has transacted. However, on perusal and examination of the sundry creditors details, it is seen that the assessee has shown an amount of Rs. 28,79,44,681/- being purchases made during the year. Hence it is established that the assessee purposely did not submit the invoices, confirmation.*
>
> ***In view of the above difference of Rs.7,08,05,555/- (Rs. 35,87,50,236/- purchases as per the return of income minus Rs.28,79,44,681/- purchases as per the Sundry Creditor list), being non-genuine purchases claimed without any supporting documents and added to the total income of the assessee. Penalty proceedings under Section 270A(9) of the Income-tax Act, 1961 are hereby initiated for under-reporting of income in consequence of misreporting thereof "***

5. The case of the petitioner is that the petitioner could not file all documents on the portal, as they could not upload invoices beyond the limit. Consequently, the impugned order has added the above income to the return filed by the petitioner.

6. The petitioner appears to have made out a *prima facie* case on merits. Therefore, this writ petition is admitted, and there shall be an order of interim stay until 09.06.2026.

7. Post the matter on 09.06.2026 for filing counter-affidavit and for further orders.

21.04.2026

raja

Neutral Citation : Yes / No

To

1. Assessment Unit,
   Income Tax Department,
   National Faceless Assessment Centre,
   New Delhi – 110001.

2. The Income Tax Officer,
   Corporate Ward 3(1), Chennai,
   Aayakar Bhavan, 121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

C.SARAVANAN, J.

raja

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