



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19156 of 2026
and W.M.P.Nos.20431, 20432 & 20434 of 2026**

Lycee Francais,
Represented by Authorized Signatory,
12, Victor Simonel Street,
Pondicherry 605 001
PAN.AAFFL5926M

..Petitioner(s)

Vs

1. The Assessment Unit,
Income Tax Department,
National e-Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110003
2. The Principal Commissioner Of Income Tax-3,
Chennai, Income Tax Department,
No.121, Nungambakkam High Road,
Chennai-600 034
3. The Income Tax Officer,
Ward 3, Pondicherry,
Income Tax Department,
DP Thottam, Muthailpet,
Puducherry 605 003

..Respondent(s)

For Petitioner(s): Mr.A S Sriraman

For Respondent(s): Dr.C.P.Priya, SPC



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WP No. 19156 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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ORDER

An order of assessment in respect of assessment year 2020-21 is assailed in these writ petitions primarily on the ground that the petitioner is a school owned and operated by the State of France.

2. Dr.C.P.Priya, learned Senior Panel Counsel, accepts notice for the respondents and seeks time to file a counter.

3. Considering that the petitioner has raised a fundamental question with regard to the petitioner's obligations under the Income Tax Act, 1961, there shall be an interim stay of recovery or coercive measures or penalty proceedings, pursuant to orders impugned herein until the next date of hearing.

4. List the matter on 06.07.2026 along with W.P.Nos.19059 and 19071 of 2026.

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