



WEB COPY

WP No. 16601 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 16601 of 2026

and

WMP.Nos.17847 & 17851 of 2026

Muthunayagam Gaudama Vasan
Gopalam 48 Old 157 Luz Church Road,
Mylapore H.O., Mylapore, Chennai- 600 004.

Presently at N-24, Panchsheel Park,
New Delhi- 110 017.

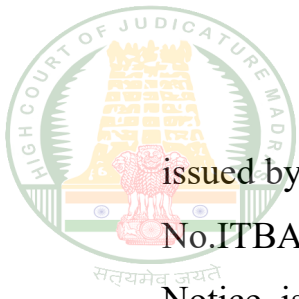
..Petitioner(s)

Vs

1. Assessment Unit
Income Tax Department, National Faceless
Assessment Centre, New Delhi.
2. Income Tax Officer
Office of the Assistant Commissioner of
Income Tax,
Non-Corp. Circle 71 CHE,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai- 600 034.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the 2nd Respondent contained in its Notice issued under Section 148 of the Income Tax Act, 1961, bearing DIN Notice No. ITBA/AST/S/148_1/2024-25/1075349196(1), dated 31.03.2025 and all proceedings consequential thereto, including but not limited to the Assessment Order passed by the 1st Respondent under Section 147 read with Section 144 and Section 144B of the Act, bearing DIN: ITBA/AST/S/147/2025-26/1087959404(1), dated 26.03.2026, Demand Notice



issued by the 1st Respondent under Section 156 of the Act, bearing DIN Notice No.ITBA/AST/S/156/2025-26/1087959549(1), dated 26.03.2026, Penalty Notice issued by the 1st Respondent under Section 274 read with Section 271AAC(1) of the Act, bearing DIN ITBA/PNL/S/271AAC(1)/2025-26/1087959599(1), dated 26.03.2026, and Penalty Notice issued by the 1st Respondent under 274 read with Section 270A of the Act, bearing DIN ITBA/PNL/S/270A/2025-26/1087959598(1), dated 26.03.2026, and quash the same as arbitrary and unjust, for the AY 2021-22, for PAN ADOPG4031G.

For Petitioner(s):	Mr. Suhrith Parthasarathy
For Respondent(s):	Mr. Avinash Krishnan Ravi Junior Standing Counsel

ORDER

Mr. Avinash Krishnan Ravi, learned Junior Standing Counsel, takes notice for the respondents and seeks time to file a counter affidavit.

2. At his request, list the case on 08.06.2026.

3. The respondents are directed to keep all further recovery proceedings pursuant to the impugned order in abeyance till 08.06.2026.

28-04-2026

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To

1. Assessment Unit
Income Tax Department, National Faceless Assessment Centre,
New Delhi.
2. Income Tax Officer
Office of the Assistant Commissioner of Income Tax,
Non-Corp. Circle 71 CHE, No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai- 600 034



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C.SARAVANAN, J.

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