



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17230 of 2026
and W.M.P.Nos.18508 & 18799 of 2026**

MS CEEDDEYES Infrastructure Solutions PLtd
Rep. by its Director, Mrs. Sudha Brunth Sundar,
No.42, Second Main Road,
Gandhi Nagar, Adyar,
Chennai 600 020.

..Petitioner(s)

Vs

1. Income Tax Officer
Corporate Ward-1 (3)
Income Tax Department,
Chennai-600 034
2. Assessment Officer
Income Tax Department

..Respondent(s)

For Petitioner(s): Mr.M.A. Mudimannan

For Respondent(s): Mr.B.Ramanakumar, SPC

ORDER

An assessment order dated 26.03.2026 pursuant to the reopening of the petitioner's assessment for financial year 2020-21 is assailed primarily on the ground that sanction for issuance of notice under Section 148 and Section 148A



SENTHILKUMAR RAMAMOORTHY, J.

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of the Income Tax Act (IT Act) was granted by a person not authorized as per Section 151 thereof.

2. Mr.B.Ramanakumar, learned senior standing counsel, accepts notice for the respondents. He submits that the petitioner participated in proceedings culminating in the assessment order. He seeks time to file a counter.

3. Considering that a prima facie case is made out with regard to issuance of notice under Section 148A and Section 148 of the IT Act, there shall be an interim stay of recovery or other coercive proceedings pursuant to the impugned order until the matter is heard next.

4. List the matter on 03.07.2026.

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