



WEB COPY

WP No. 16313 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 16313 of 2026

and

WMP.Nos.17511, 17512 & 17514 of 2026

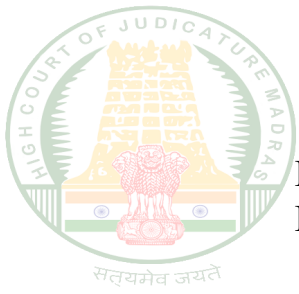
Kadalai Mittai Private Limited
Rep. through its Director,
Prabakaran Adikesavalu,
No. 45, Room No. 1, 2nd Floor,
S.M. Plaza, Armenian Street, Parrys, Chennai 600
001

..Petitioner(s)

Vs

1. National Faceless Assessment Centre
Assessment Unit, Income Tax Department,
New Delhi
 2. Income Tax Officer
Corporate Ward 4(3) Chennai, Main Building, 4th Floor, 121 M G Road,
Nungambakkam, Chennai 600 034
-Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to i) call for the records relating to the Impugned Show Cause Notice dated 12.03.2026 bearing DIN ITBA/AST/F/143(3)(SCN)/2025-26/1087277896(1) issued by the 1st Respondent for Assessment Year 2023 - 24 in the case of the Petitioner bearing PAN AAGCK7535B, and quash the same, and pass II) to call for the records relating to the Impugned Draft Assessment Order dated 25.03.2026 bearing DIN ITBA/AST/F/144C/2025-26/1087868184(1) passed by the 1st Respondent under Section 143(3) read with Section 144C(1) read with Section 144B of the I.T. Act for Assessment Year 2023 - 24 in the case of the Petitioner bearing PAN AAGCK7535B, and quash the same.



For Petitioner(s):
For Respondent(s):

Ms. Deepika Murali
Ms.S.Premalatha, SC

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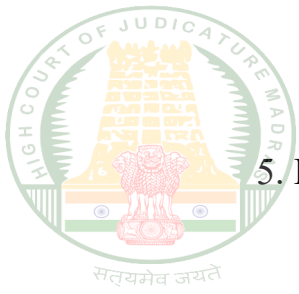
ORDER

Ms.S.Premalatha, learned Senior Counsel for the Respondent takes notice for the Respondents.

2. The petitioner is before this court against the impugned Show Cause Notice dated 12.03.2026 and the consequential Draft Assessment order dated 25.03.2026. It appears that reference was made to the Transfer Pricing Officer on 03.10.2024 which culminated in the order of the TP dated 16.01.2026. Thereafter the impugned Show Cause Notice has been issued followed by the impugned Draft Assessment order dated 25.03.2026. The last date for issuance of draft assessment order would have expired on 31.03.2026.

3. *Prima facie* indications are that impugned Draft Assessment order has been issued in a hurry to avoid lapsing /awaiting of the assessment proceedings pursuant to the order of the Transfer Pricing Officer dated 16.01.2026.

4. Considering the same, the impugned Draft Assessment Order is directed to be kept in abeyance and also further proceedings for a period of eight weeks from today.



5. List this case on 03.06.2026.

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6. The Respondents are directed to file counter if any, by then.

22-04-2026

Neutral Citation: Yes/No
GV

Note: Issue order copy on or before 27.04.2026.

To

1. National Faceless Assessment Centre
Assessment Unit, Income Tax Department,
New Delhi
2. Income Tax Officer
Corporate Ward 4(3) Chennai, Main Building, 4th Floor, 121 M G Road,
Nungambakkam, Chennai 600 034



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C.SARAVANAN, J.

GV

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