



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2026**

CORAM

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 18186 of 2026  
and WMP.Nos.19540 &19543 of 2026**

Ganesh Mandali Engine Valve Trust  
13, 7th Street,  
Nanganullur,  
Chennai 600 061.  
Rep by its authorised signatory

..Petitioner

Vs

1. Centralized Processing Centre,  
Income Tax Department,  
Bengaluru-560 500.
2. Income Tax Officer (Exemptions), Ward 4,  
Chennai 600 034.

..Respondents

**Prayer :** WMP.No.19543 of 2026 is filed to grant stay of recovery proceedings and all further proceedings including penalty pursuant to the impugned order passed under Section 143(1) of the Income Tax Act, 1961 dated 31.03.2026 passed by the first respondent in DIN No. CPC/1819/V7/644749193 and Demand Identification No. 2025201837448817706T for the Assessment year 2018-19 in PAN AAATG3227B pending disposal of the above writ petition.

For Petitioner:

Mr. R.Vijayaraghavan  
for Mr.Subbaraya Aiyar Padmanabhan

For Respondents:

Mr. V.J.Arulraj, Senior Standing Counsel



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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

**ORDER**

An assessment order dated 31.03.2026 in respect of assessment year 2018-2019 is challenged in this writ petition *inter alia* on the ground of limitation.

2. Mr.V.J.Arulraj, learned senior standing counsel, accepts notice for both the respondents and seeks time to obtain instructions and file a counter.

3. On examining the documents, it appears that there is a *prima facie* case that the impugned order was issued beyond the period of limitation prescribed in the fifth proviso to Section 143(1) of the Income Tax Act, 1961. Therefore, there shall be an interim stay of further proceedings pursuant to the order impugned herein until the next date of hearing.

4. List the matter on 24.06.2026.

**04-06-2026**

KJ

To

1. Centralized Processing Centre,  
Income Tax Department, Bengaluru-560 500.

2. Income Tax Officer (Exemptions), Ward 4,  
Chennai 600 034.

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