



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WEB COPY

WP NO. 26613 of 2025

AND WMP NO. 29920 OF 2025



Suresh Deviga

36, Chairman A Shanmugam Road, Sivakasi, Virudhunagar-626 123
presently res.at No. 27, Prestige Silver Springs OMR - ECR Link Road
Toll, Kalaignar Karunanidhi Salai, Sroringanallur, Chennai 600119

Petitioner(s)

Vs

LOCAL COMMITTEE ON HIGH PITCHED SCRUTINY ASSESSMENT
Rep By Its Member Secretary, Additional Commissioner Of Income Tax
(gg)(good), O/o.The Principal Chief Commissioner Of Income Tax,
Tamilnadu, Chennai-600 034 and 3 Others

Respondent(s)

For Petitioner(s):

Suhrith Parthasarathy

For Respondent(s):

ORDER

Issue notice to the respondents returnable by 21.08.2025. Private notice is also permitted.

2. The learned counsel for the petitioner would submit that in this case, initially, a notice under Section 143(2) of the IT Act came to be issued by the respondent, whereby it has been stated that the petitioner's case has been selected for complete scrutiny due to large investment in shares. According to the petitioner, she had acquired 3,32,037 equity shares in M/s.Hatsum Agro Product Limited, pursuant to a right issue, at a price of Rs.417/- per share and the total consideration of Rs.13,91,23,503/- was paid out of the gift received by the petitioner from her father, Mr.R.G.Chandramogan, who is the Chairman and Founder



of M/s.Hatsum Agro Product Limited.



3. Further, he would submit that the aforesaid aspects were duly explained by the petitioner vide an electronic response dated 25.08.2024. However, without considering the response filed by the petitioner, the assessment order came to be passed by the respondent on 04.03.2025. Against the said order, a grievance was filed by the petitioner on 27.03.2025, however, the said objection was rejected by the 1st respondent, in a mechanical manner, vide impugned communication dated 25.06.2025. Hence, he prays for an order of interim stay.

4. Considering the submissions made by the petitioner, this Court is *prima facie* satisfied and is inclined to grant an order of interim stay. Accordingly, there shall be interim stay.

5. Post this matter on 21.08.2025.

22-07-2025

nsa

To

1. LOCAL COMMITTEE ON HIGH PITCHED SCRUTINY ASSESSMENT
Rep By Its Member Secretary, Additional Commissioner Of Income Tax
(gq)(good), O/o.The Principal Chief Commissioner Of Income Tax, Tamilnadu,
Chennai-600 034

2. Assessment Unit
Income Tax Department Ministry of Finance Government of India.

3. Assistant Commissioner of Income Tax
Non-Corporate Circle 2, Madurai 625 002

4. Commissioner of Income Tax Appeals
National Faceless Appeal Centre Delhi.