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WP No. 38607 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 13-10-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 38607 of 2025**

**AND**

**WMP NO. 43163 OF 2025, WMP NO. 43164 OF 2025**

1. Karpagam (PAN.AVNPK6385N)  
Legal Heir and Wife of Late Krishna  
Raj Prakash, 59 Perumal Koil Street  
Pondicherry-605 001

Petitioner(s)

Vs

1. Income Tax Officer  
Ward 3 Puducherry  
  
2. Joint Commissioner of Income Tax  
Puducherry Range

Respondent(s)

For Petitioner(s): T.Ramesh  
S.Sivaramakrishnan  
R.Srivisvapriya

For Respondent: Mrs. S. Premalatha  
Senior Standing Counsel



## **ORDER**

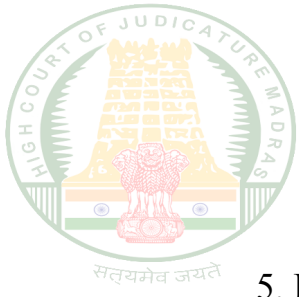
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Mrs. S. Premalatha, learned Senior Standing Counsel takes notice for the Respondents.

2. The impugned proceedings have been initiated under Section 148 of the Income Tax Act, 1961 under the new regime, pursuant to order dated 27.06.2025 under Section 148 A (3) of the Act. *Prima facie*, it appears to indicate that the same has been passed, as the petitioner failed to respond to the Notice dated 28.06.2025 issued under Section 148 A (1) of the Act.

3. The specific case of the petitioner is that the petitioner has no independent income and that the income, which is alleged to have escaped assessment for the Assessment Year 2020-21 has already been assessed in the name of the petitioner's deceased husband.

4. The petitioner has made out a *prima facie* case on merits and that apart the petitioner has also discharged the tax liability of her deceased husband, one Mr. Muthuswamy Alias Prakash.



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5. Post the matter on 24.11.2025. Meanwhile, respondents to file counter.

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**13-10-2025**

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

ab



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To

1.Income Tax Officer  
Ward 3 Puducherry

2.Joint Commissioner of Income Tax  
Puducherry Range



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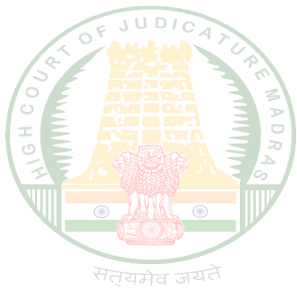


**C.SARAVANAN J.**

ab

**WP No. 38607 of 2025  
AND WMP NO. 43163  
OF 2025, WMP NO.  
43164 OF 2025**

**13.10.2025**



**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 30.10.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.No.38607 of 2025**

**and**

**W.M.P.Nos.43163 & 43164 of 2025**

Karpagam (PAN.AVNPK6385N)

Legal Heir and Wife of Late Krishna Raj Prakash,

59 Perumal Koil Street,

Pondicherry - 605 001.

... Petitioner

**Vs.**

1. Income Tax Officer,  
Ward - 3 Puducherry.

2. The Joint Commissioner of Income Tax,  
Puducherry Range.

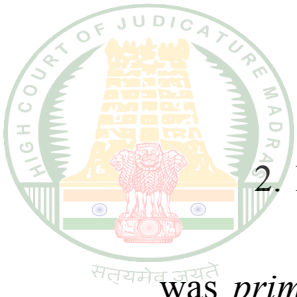
... Respondents

For Petitioner : Mr.T.Ramesh

For Respondent : Mrs.S.Premalatha  
Senior Standing Counsel

**ORDER**

Today, this case is listed under the caption “for being mentioned” at the instance of the learned counsel for the petitioner.



2. In the order dated 13.10.2025, the facts were recorded and this Court was *prima facie* satisfied with the case projected by the petitioner. Since the interim order was not granted, paragraph No.4 of the order dated 13.10.2025, shall reads as follows:

"4. The petitioner has made out a *prima facie* case on merits and that apart the petitioner has also discharged the tax liability of her deceased husband, one Mr.Muthuswamy Alias Prakash, **therefore, there shall be an interim order of stay of the impugned notice till 24.11.2025.**"

3. Except the above modification, all other paras made in the earlier order dated 13.10.2025 shall remain intact. Registry is directed to carry out the necessary corrections and issue the corrected order copy to the respective learned counsel appearing for the parties forthwith.

**30.10.2025**

vji

To

1. Income Tax Officer, Ward - 3 Puducherry.
2. The Joint Commissioner of Income Tax,  
Puducherry Range.



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WP No. 38607 of 2025



**C.SARAVANAN, J.**

vji

**W.P.No.38607 of 2025  
and  
W.M.P.Nos.43163 & 43164 of 2025**

**30.10.2025**