



WEB COPY

WP No. 41608 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41608 of 2025

AND

WMP NO. 46631 OF 2025, WMP NO. 46632 OF 2025

Satya Narayana Ravela
11-12-12, Ramireddypet- 522601 ,
Andhra Pradesh, India

Petitioner(s)

Vs

The Assistant Commissioner of Income
Tax
Central circle 2(4) 1st Floor
Investigation Building, No. 46 (old no.
108) Mahatma Gandhi road,
Nungambakkam Chennai 34

Respondent(s)

For Petitioner(s):	Mr.Vijay Narayan Senior Counsel For Mr.Abishek Jenasanen
For Respondent:	Mr.A.N.R.Jayaprathap Junior Standing Counsel For Mr.A.P.Srinivas Senior Standing Counsel



ORDER

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Heard the learned Senior Counsel for the petitioner and the learned Junior Standing Counsel for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 29.09.2025 passed under Section 271(1)(c) of the Income Tax Act, 1961. Earlier, the petitioner has also suffered an adverse assessment order under Section 153(A) of the Income Tax Act, 1961 on 31.03.2025, which is the subject matter of writ petition in W.P.No.14441 of 2025. The petitioner has already secured an interim order from this Court on 23.04.2025.

3. Since the impugned proceedings is a consequential order, levying penalty under Section 271(1)(c) of the Income Tax Act, 1961, there shall be an order of interim stay of the same.

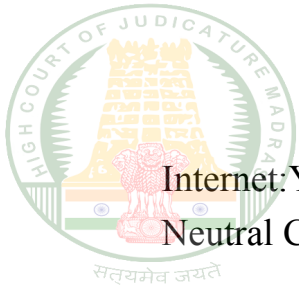
4. Post the case on 01.12.2025 along with W.P.No.14441 of 2025. Meanwhile, the respondents are directed to file counter affidavit.

31-10-2025

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Index: Yes/No

Speaking/Non-speaking order



Internet: Yes

Neutral Citation: Yes/No

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1. The Assistant Commissioner of
Income Tax
Central circle 2(4) 1st Floor
Investigation Building, No. 46 (old no.
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C.SARAVANAN, J.

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