IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18878 of 2026
and W.M.P.Nos.20165 & 20167 of 2026

Arumugam Kumar
9/6 Cholan Street, Chennimalai
Erode,Tamil Nadu 638051.
(PAN AIAPK9943L)

..Petitioner(s)

Vs

1. The Assessment Unit
   Income Tax Department
   National e-Assessment Centre Delhi
   E-Ramp, Jawaharlal Nehru Stadium
   Delhi 110003.

2. The Income Tax Officer
   Erode Tamil Nadu PIN 638 001

3. The Principal Commissioner of Income Tax,
   Income Tax Department
   Coimbatore

..Respondent(s)

For Petitioner(s):	Mr.Thyagarajan K
For Respondent(s):	Mr.A.P.Srinivas, SPC Mr.T.Nalinidhar, Jr. PC

SENTHILKUMAR RAMAMOORTHY, J.

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ORDER

A notice under Section 148 and the order of assessment issued thereafter are challenged in this writ petition primarily on the ground that such notice was issued by the jurisdictional assessing officer and not by the faceless assessing officer.

2. By a statutory amendment, Section 147-A was inserted with retrospective effect. This aspect has been considered by the Hon'ble Supreme Court in ***(2026) 185 taxmann.com 1007 (SC) Income Tax Officer v. Tej Partap Singh*** and the Court has permitted parties to challenge Section 147-A. Since learned counsel for the petitioner seeks time to obtain instructions, list the matter on 18.06.2026.

05-06-2026

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