



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

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CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45910 of 2025

and

WMP.Nos.51192, 51193, 51196, 51197 & 51200 of 2025

1. Savithri Naidu
2. Rajiv Naidu
3. Vikram Naidu
4. M/s. Match Point Tennis Academy
Rep by its Managing Director Mr. Rajiv Naidu
Residing at 7, 1st Avenue, Sasthri Nagar, Adyar
Chennai 600 020

... Petitioners

Vs.

1. Office of the Assistant Commissioner of Income Tax
Central CIR 3 (1)
No.46, Old No.108, Mahatma Gandhi Road
Chennai 600 034

2. The Official Liquidator

M/s. Landmark Housing Projects Chennai Pvt Ltd (In Liquidation)
No.397, Precision Plaza, 3rd floor, Anna Salai
Teynampet, Chennai 600018

... Respondents

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Certiorarified Mandamus to call for the records of the 1st respondent with respect to the impugned notice dated 01.09.2025 issued by the 1st respondent to the 2nd respondent vide DIN and



No.ITBA/COM/F/17/2025-26/1080234761(1) and quash the same.

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For Petitioner : Mr.S.R.Rajagopal
Senior Counsel
for Mr.Vaibhav R. Venkatesh
For Respondents: Mr.A.P.Srinivas
Senior Standing counsel

C.SARAVANAN.,J.

gv

ORDER

Mr.A.P.Srinivas, learned Senior Standing counsel takes notice for the 1st respondent.

2. Issue Court notice to the 2nd respondent, returnable in four weeks.

Private notice is also permitted.

3. In the meanwhile, the 2nd respondent shall not transfer any further amount back to the 1st respondent.

4. Post this matter on 05.01.2026 immediately after admission.

Neutral Citation : Yes/No

24.11.2025

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To:

1. Office of the Assistant Commissioner of Income Tax
Central CIR 3 (1), No.46, Old No.108, Mahatma Gandhi Road
Chennai 600 034

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