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W.P.No.50258 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.50258 of 2025

and

W.M.P.No.56229 & 56230 of 2025

ROYMON KUNJUKUNJUKUTTY
S/O Mr.C.S.KUNJUKUNJUKUTTY
No.2/1865, 5th Street, Hanuman Colony
East Coast Road, Injambakkam,
Chennai – 600 115.
TamilNadu India.

...Petitioner

Vs.

- 1 The Income Tax Officer
Non corp Ward 19 (6) Chenani
Chennai - Wanaparthi Block
No 121 Mahatma Gandhi Road
Nungambakkam, Chennai, Tamil nadu 600 034
- 2 The Assessment Unit
Income Tax Department, New Delhi.

...Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records on the file of the 1st Respondent and quash the Impugned notice in Din and Notice No.ITBA/AST/S/148_1/2022-23/1042622256(1) dated 07.04.2022 under Section 148 of the Income-tax Act passed by the 1st Respondent and the consequential Impugned order passed by the 2nd Respondent in DIN ITBA/AST/S/147/2023-24/1060925364(1) u/s147 r.w.s 144 r.w.s 144B of



W.P.No.50258 of 2025

the Income tax Act 1961 dated 14.02.2024 for the Assessment Year 2015-16

as illegal and not in accordance with law.

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For Petitioner : Mr.S.Gautham Venkata Narayanan
For Respondents : Mrs.S.Premalatha
Senior Standing Counsel

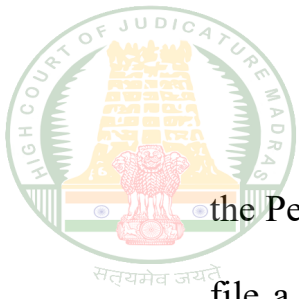
Order

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

2. This Writ Petitioner is disposed of at the time of admission itself.

3. In this Writ Petition, the Petitioner has challenged Section 148 Notice dated 07.04.2022 issued by the first Respondent and the consequential impugned assessment Order dated 14.02.2024 passed by the second Respondent under Section 147 read with Section 144 and 144B of the Act for the assessment year 2015-2016.

4. Although, the learned counsel for the Petitioner raised several grounds assailing the impugned Assessment Order, the learned counsel for



W.P.No.50258 of 2025

the Petitioner prays that the Petitioner may be given one more opportunity to file a Return of Income and therefore seeks for remand of the assessment proceedings for *de novo* adjudication.

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5. The learned Senior Standing Counsel for the Respondents, on the other hand, would submit that the Petitioner was issued with several notices, despite the same, the Petitioner failed to respond to the same and thus, has suffered the impugned Order.

6. In this connection, the learned Senior Standing Counsel for the Respondents drew the attention of this Court to Paragraph Nos.4 and 5 of the Counter Affidavit, which reads as follows:-

‘ 4. I submit with respect to Para 3: The Notice under Section 148 A(b) was issued on 17.03.2022 and the same was delivered to the email ID: rajaramanincomtax@gmail.com on 18.03.2022. The assessee has not responded to the notice issued under Section 148A(b). The order under Section 148 A(d) was passed on 07.04.2022 and the same was delivered to the email id: rajaramanincomtax@gmail.com on 07.04.2022 and Notice under section 148 was issued



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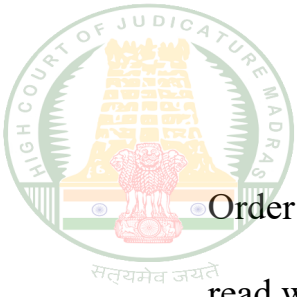
W.P.No.50258 of 2025

on 07.04.2022. Subsequently, the case was transferred to Faceless Unit to complete the assessment.

5. I submit with respect to Para No.4; The Faceless Unit issued under Section 142(1) on 05.07.2023 and 07.08.2023. The assessee has not furnished any details in response to the notice issued under Section 142(1). Subsequently, show cause notices were issued on 10.10.2023 and 04.01.2024. The assessee did not submit any details in response to the Show Cause Notices. Subsequently, the assessment under Section 147 r.w.s. 144 read with Section 144B of the Income Tax Act was completed on 14.02.2024 and assessed a total income of Rs.85,48,844/- by making an addition under Section 69A of Rs.53,62,450/- interest income of Rs.88,483/- and contract receipts of Rs.30,97,911/-."

7. I have considered the submission made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

8. This Writ Petition is filed challenging Section 148 Notice issued by the first Respondent, which culminated in the impugned assessment



W.P.No.50258 of 2025

Order dated 14.02.2024, passed by the second responded under Section 144

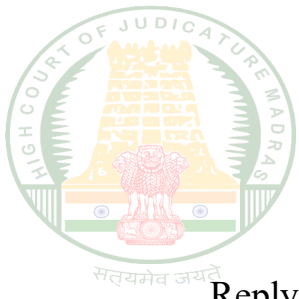
read with Section 144B of the Act.

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9. Considering the fact that the learned counsel for the Petitioner now seeks for a limited relief, as stated above, this Court is inclined to grant one more opportunity to the Petitioner to file their Return of Income for the assessment year 2015-16.

10. Accordingly, the Section 148 Notice dated 07.04.2022 and also the impugned assessment Order dated 14.02.2024 are quashed and the case is remitted back, subject to the Petitioner filing Return of Income and depositing the admitted tax liability as per the Return of Income to be filed by the petitioner for the assessment year 2015-2016.

11. The Return of Income shall be filed by the Petitioner within a period of 30 days from the date of receipt of a copy of this Order manually and online as and when the Portal is enabled by the Respondent for filing such Return of Income.



W.P.No.50258 of 2025

12. The Petitioner shall also pay the admitted tax liability and file a

Reply to the Notice issued by the first Respondent under Section 148 A (b) of the Act dated 17.03.2022 that preceded the impugned assessment Order dated 14.02.2024 by treating the impugned Order as addendum to the same.

13. The Respondent shall extend all other benefits to the Petitioner, if the Petitioner is otherwise entitled to, if the petitioner had filed their Return of Income for the said assessment year in accordance with the provisions of the Act.

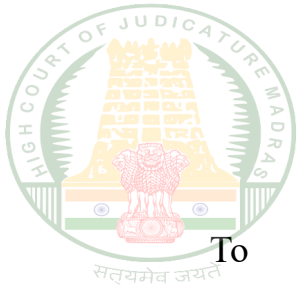
14. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petition is closed.

21.01.2026

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Index : yes/no

Neutral Citation : yes/no



W.P.No.50258 of 2025

To

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W.P.No.50258 of 2025

C.Saravanan,J.,

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W.P.No.50258 of 2025

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