

WP(MD) NO. 21236 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04-08-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP(MD) NO. 21236 of 2025

and

W.M.P.(MD) No.16396 of 2025

Vennila Bharathi
D/o. V. Madasamy, 3/315, Ricemill Road Street,
Mundradaippu, Nanguneri Taluk, Tirunelveli District.

Petitioner(s)

Vs

The Deputy Director of Income Tax
CPC, Bengaluru. and 4 Others

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari calling for the records relating to the impugned Demand Notice issued by the second respondent in his proceedings in Reference No. ITBA/COM/F/17/2024-25/1066751404(1), dated 16.07.2024 and quash the same as illegal.

For Petitioner(s):

M/s.T.A. Ebenezer

For Respondent(s):

Mr.N.Dilip Kumar

Senior Standing Counsel for R1 & R2

Mr.K.Sanjai Gandhi

Government Advocate (Crl.Side) for R3 & R4



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ORDER

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Mr.N.Dilip Kumar, learned Senior Standing Counsel takes notice on behalf of the respondents 1 and 2. Mr.K.Sanjai Gandhi, learned Government Advocate (Crl.Side) takes notice on behalf of the respondents 3 and 4.

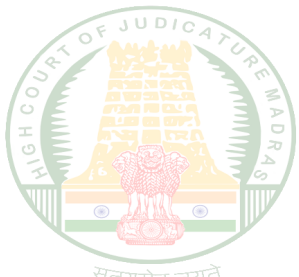
2. It is informed by the learned counsel for the petitioner that the petitioner's husband, namely, the fifth respondent has misused the trust by filing a Return as if the petitioner had income of Rs.49,00,000/- in the Return that was filed on 24.05.2023 filed for the assessment year 2023-24.

3. It is submitted that the petitioner had married to the fifth respondent on 21.08.2020 and that due to irreconcilable difference of opinion between the petitioner and her husband, namely, fifth respondent, there was a break in the marital relationship between them and that the fifth respondent had filed H.M.O.P.No.66 of 2023 on 20.01.2023 before the Family Court, Tirunelveli, which was decreed on 31.10.2023 pursuant to a mutual consent for the divorce.

4. Issue notice on the fifth respondent returnable in **25.08.2025**. Private notice is also permitted.

5. Meanwhile, the recovery proceedings pursuant to the intimation based on the Return of income filed on 24.05.2023 shall be kept in abeyance.

6. During the interregnum, the petitioner is also permitted to move an



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appropriate application for rectification of the Return purportedly filed on 24.05.2023 for the assessment year 2023-24 stating the reasons stated in the affidavit filed in support of the present Writ Petition.

7. Post the matter on **25.08.2025**.

sd/-
04/08/2025

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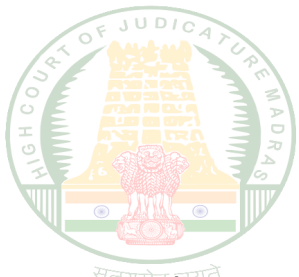
/2025
Sub-Assistant Registrar (C.S. I / II / III / IV)
Madurai Bench of Madras High Court,
Madurai - 625 023.

apd
TO

- 1 THE DEPUTY DIRECTOR OF INCOME TAX, CPC, BENGALURU.
- 2 THE INCOME TAX OFFICER, OFFICE OF INCOME TAX OFFICER, WARD 1, THENI.
- 3 THE SUPERINTENDENT OF POLICE, TIRUNELVELI DISTRICT, TIRUNELVELI.
- 4 THE INSPECTOR OF POLICE, MOONTRADAIPPU POLICE STATION, MOONTRADAIPPU, TIRUNELVELI DISTRICT.
- 5 THE ADDITIONAL PUBLIC PROSECUTOR, MADURAI BENCH OF MADRAS HIGH COURT, MADURAI.

+1. C.C. to T.A. EBENEZER Advocate SR.No.8373(I) dated 04/08/2025

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Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023