

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 30966 of 2026

and

WMP Nos. 34028 and 34029 of 2026

Sankaran Mekala
W/o.Sankaran,
8/11, SLV Nagar,
Near Sub Health Centre,
Sulur, Coimbatore - 641402

..Petitioner

Vs

The Income Tax Officer,
Income Tax Department
Non-Corporate Ward 4(1)
No.63, Race Course Road,
Coimbatore, Tamil Nadu-641 018

..Respondent

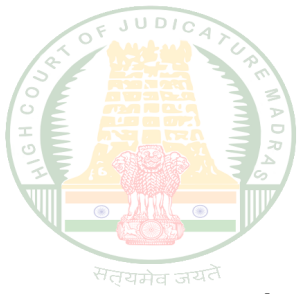
Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records on the files of Respondent herein Impugned Demand Order passed under section 147, 271(1)(b) and 271(1)(c) of the Income Tax Act, 1961 in DIN and Letter No ITBA /COM/F/ 17/2026-27/ 1091163574(1), dated 16/07/2026 in PAN BZYPM2801D for the Assessment Year 2015-16 and quash the same and direct the Respondent to open e-filing Income tax portal to allow the petitioner to file Income Tax Return for the Assessment Year 2015-16 as per the order passed by Hon'ble High Court of Madras dated 09.02.2026 WP No.1242/2026.

For Petitioner:

Mr.M.Raju Sharma

For Respondents:

Ms.M.Sheela,
Senior Standing Counsel
Mr.H.Siddarth,
Junior Standing Counsel

**ORDER**

WEB COPY

A communication demanding payment of tax and penalty in terms of earlier assessment order dated 16.01.2024 is assailed in this writ petition.

2. Learned counsel for the petitioner submits that W.P.No.1242 of 2026 was filed earlier by the petitioner challenging the assessment order dated 16.01.2024 and notice dated 12.04.2022. He also points out that said writ petition was disposed of on 09.02.2026 directing the petitioner to file return of income for the assessment year 2015-2016 and reply to the Section 148 notice. While the petitioner was able to deposit the sum of Rs.5 lakhs, as directed by said order, he submits that the petitioner was unable to upload the return of income due to technical issues in the portal. Therefore, he seeks another opportunity.

3. Ms.Sheela, learned Senior Standing Counsel and Mr.H.Siddarth, learned Junior Standing Counsel, accept notice for the respondent.

4. The petitioner has placed on record the proof of deposit of the sum of Rs.5 lakhs in compliance with the earlier order. There is also evidence that the petitioner filed various documents. As regards the return of income, the petitioner has placed on record the screenshot indicating that he was unable to upload said return of income. Therefore, the interest of justice requires that an opportunity be provided to the petitioner.



5. For reasons aforesaid, this writ petition is disposed of on the following terms:

WEB COPY

5.1 impugned demand notice dated 16.07.2026 is set aside;

5.2 The respondent is directed to take necessary steps to provide access to the portal to the petitioner for purposes of uploading the return of income for the assessment year 2015-2016;

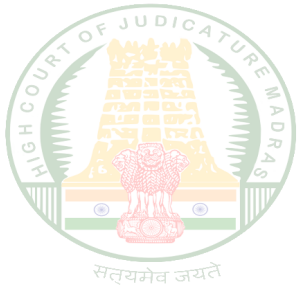
5.3 The petitioner is directed to file return of income within three weeks from the date of receipt of a copy of this order;

5.4 The respondent is directed to conclude the assessment by issuing an assessment order within six weeks from the date of receipt of the return of income after providing a reasonable opportunity to the petitioner.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.08.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



WP No. 30966 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WEB COPY

The Income Tax Officer,
Income Tax Department
Non-Corporate Ward 4(1)
No.63, Race Course Road,
Coimbatore, Tamil Nadu-641 018

WP No. 30966 of 2026

17.08.2026

