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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.09.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 32492 of 2026
and
WMP Nos. 35725 and 35726 of 2026

CNR: {HCMA011779552026}

Case QR

Liya Acharya
Minor, represented by her natural guardian and
father Mr. Varun Acharya,
Residing at No. 8B, Thirumurthy Nagar,
6th Street, Nungambakkam,
Chennai 600 034.

..Petitioner

Vs

1. Union of India
   Represented herein by the Secretary,
   Department of Revenue, Ministry of Finance,
   Government of India, North Block,
   New Delhi-110 001.

2. Non-Corporate Ward 3(1)
   Office of the Income Tax Department,
   Room No. 623B, Wanaparthy Block VI Floor,
   Vaigai Block, No.121,
   Mahatma Gandhi Road, Nungambakkam,
   Chennai 600 034.

3. The National Faceless Assessment Centre,
   Income Tax Department,
   New Delhi.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the Order dated 17.06.2026 passed under Section 148A(3) of the Income-tax

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Act, 1961 bearing DIN No. ITBA/AST/F/148A/2026-27/1089799292(1) by the Respondent No.2 and the consequential Notice dated 17.06.2026 issued under Section 148 of the Income-tax Act, 1961 bearing DIN No. ITBA/AST/S/148-1/2026-27/1089799630(1) by the Respondent No.2, and notice bearing DIN ITBA / AST S/61/2026-27/1090331779(1) dated 23.06.2026 passed by the respondent No.3, quash the said order and notices as being arbitrary, without jurisdiction contrary to the provisions of the Income Tax Act, 1961 and violative of the principles of natural justice.

For Petitioner:	Mr.Bharat Raichandani for Mr. Udaya Surya H
For Respondents:	Ms.S.Premalatha, Senior Standing Counsel (I.T.)

ORDER

When the matter was listed for admission on 24.08.2026, the following order was issued:

> *"An order under Section 148(A)(3) and the consequential notice under Section 148 of the Income Tax Act, 1961, are challenged in this writ petition on the ground that said order was issued against a minor in spite of the income being clubbed with that of the father and natural guardian of the minor in the return of income for the assessment year 2022– 2023.*
>
> *2. Ms. S. Premalatha, learned Senior Standing Counsel, accepts notice for the respondents. She seeks time to obtain instructions.*

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3. On perusal of the documents on record, I find prima facie that the income was clubbed with that of the father and natural guardian. Therefore, there will be an interim stay of the impugned order and proceedings pursuant to the notice under Section 148 until the next date of hearing.

4. List on 29.09.2026."

2. The respondents have filed a counter affidavit. In relevant part, at paragraph 7 and ground F, it is stated as under:

"7. .. .. The documents which were submitted by the father of the petitioner do not specifically segregates the income of the petitioner from the income of petitioner's father.

F. With regard to the allegation made by the petitioner in para F of the Grounds is denied, it is submitted that the income earned by the minor need not to file Income Tax Return separately, the income can be offered to tax by clubbing the income with the guardian u/s 64(1A) of the Income Tax Act. In this instant case, petitioner's father has failed to segregate the income of the petitioner from the petitioner's father during the 148 proceedings to ascertain that the Income of the petitioner as well as petitioner's father have been offered to tax. Mere non-filing of return did not attract this case as fit case for the 148 proceedings, but the

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inability of segregation of income of both the individuals invites the issuance of notice under Section 148 of the Income Tax Act, 1961. It is already stated in previous paragraphs that prima facie findings need not require detailed investigation in order to reopen the proceedings. "

3. In effect, the respondents have admitted that the petitioner's income was clubbed with that of the father and natural guardian under Section 64(1A) of the Income Tax Act, 1961. In these circumstances, the initiation of re-assessment proceedings against the petitioner is not tenable. Hence, the impugned order and impugned notice are set aside by leaving it open to the respondents to initiate re-assessment proceedings against the petitioner's father in accordance with law.

4. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To

1. The Secretary,
   Department of Revenue, Ministry of finance,
   Government of India, North Block,
   New Delhi-110 001.

2. The Income Tax Officer,
   Non Corporate Ward 3(1)
   Office of the Income Tax Department,
   Room No. 623B, Wanaparthy Block VI Floor,
   Vaigai Block, No.121,
   Mahatma Gandhi Road,
   Nungambakkam,Chennai 600034.

3. The National Faceless Assessment Centre,
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