



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 615 & 664 of 2022
and WMP Nos. 665, 619, 667 & 668 of 2022**

Hakkim
No.9, Om SakthiKovil Street, Kongu Nagar
Extension, Tirupur- 641 607.

..Petitioner(s) in both
WP's

Vs

1. The Income Tax Officer
Ward 1(3), Income Tax Office, Tirupur.
2. The Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre (NFAC),
Delhi.

..Respondent(s) in both
WP's

PRAYER in W.P.No.615 of 2022: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the 1st respondent in PAN AAWPH2727D / AY-2017-18/ Order No. ITBA/AST/S/143(3)/2019-20/1022156028 (1) dated 11.12.2019 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.



PRAYER in W.P.No.619 of 2022: Writ Petition filed under Article 226 of The

Constitution of India praying for the issuance of a Writ of Certiorari, calling for

the records on the files of the 2nd respondent in PAN

AAWPH2727D/AY-2017-18/ Order No. ITBA/NFAC/S/250/2021-

22/1037398834(1) dated 01.12.2021 and quash the same as being without

jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner(s): Mr.T.Ramesh
for M/s.P.Rajavelu

For Respondent(s): Dr.B.Ramaswamy, SR. SC (I-T)

COMMON ORDER

Challenging both assessment order dated 13.12.2019 and appellate order dated 01.12.2021, these writ petitions have been filed.

2. Learned counsel for the petitioner submits that the Commissioner (Appeals) recorded at paragraph 1 of the order that the appeal is treated as being in time. Thereafter, at paragraph 5.3, the appeal was dismissed on the ground of delay.



3. Dr.B.Ramaswamy, learned senior standing counsel, appears on behalf of the respondents. He submits that the petitioner did not show sufficient cause.

Therefore, the appeal was rejected. He also submits that the contentions of the petitioner were set out in detail in the impugned appellate order.

4. The petitioner filed the appeal along with an application to condone delay. In said application, the petitioner stated that he had availed of the services of an authorized representative, who did not keep him duly informed about proceedings. He also stated that he is illiterate. In the impugned appellate order, at paragraph 1, the appellate authority has referred to the filing of the appeal in Form No.35. The said paragraph does not record a finding by the appellate authority. The appellate authority proceeded to record the submissions of the petitioner herein at paragraph 5.2 (1 to 29). Thereafter, at paragraph 5.3, the appeal was rejected on the ground of delay.

5. The length of delay is about 60 days. In the application to condone delay, the petitioner has stated *inter alia* that he is illiterate and that he had relied upon the authorized representative. Considering the length of delay and the reasons mentioned to justify the delay, I am satisfied that sufficient cause is shown. Therefore, the interest of justice warrants that the appeal be considered on merits. Towards that end, the impugned appellate order is set aside and the matter is remanded to the appellate authority for re-consideration on merits.



After providing a reasonable opportunity to the petitioner, a fresh order shall be issued by the appellate authority on merits within **three months** from the date of receipt of a copy of this order.

6. These writ petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

06-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

1. The Income Tax Officer
Ward 1(3), Income Tax Office, Tirupur.
2. The Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre (NFAC),
Delhi.



WEB COPY

WP Nos. 615 & 664 of 2



SENTHILKUMAR RAMAMOORTHY J.

RNA

**WP Nos. 615 & 664 of 2022
and WMP Nos. 665, 619, 667 & 668 of 2022**

06-07-2026