



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24454 of 2026
and WMP.No.26651 of 2026**

Shri.Kaffoor Sabeer Ali
HSS Apartment, 41/6, Valal Nagar Bismi Nagar,
Karumbukadai, Coimbatore,
Tamilnadu 641 008.
PAN. BYYPS8913B

..Petitioner

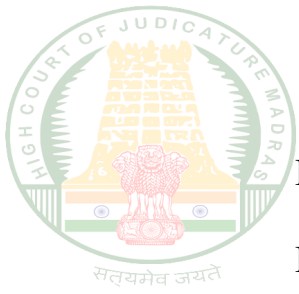
Vs

1.The Income Tax officer
Non corporate Ward 4(1) CBE
Income Tax Department
63, Race course Road
Coimbatore, Tamilnadu.

2.The Commissioner of Income Tax (Appeals)
Income Tax Department,
Government of India, Ministry of Finance,
The National Faceless Appeal Centre (NFAC)
New Delhi.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the 1st Respondent herein in its Impugned order passed by the 1st Respondent in DIN & Order No. ITBA/AST/S/147/2024-25/1073543618(1) dated 21.02.2025 along with the Consequential order passed by the 2nd respondent in DIN & Order No ITBA/NFAC/S/250/2025-26/1085611021(1)dated 05.02.2026 for the tax period 2020-21, and quash the same.



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For Petitioner:

Ms. R. Hemalatha

For Respondents:

Ms. M. Sheela, Senior Standing Counsel

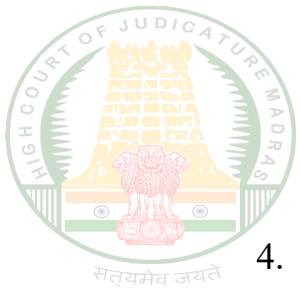
Mr. H. Siddharth, Junior Standing Counsel

ORDER

Both assessment order dated 21.02.2025 and appellate order dated 14.10.2025 are assailed in this writ petition on the ground of breach of principles of natural justice. In respect of assessment year 2020 – 2021, after issuing notice under Section 148, the assessing officer issued the assessment order under Section 147 of the Income Tax Act, 1961 (the I-T Act). The petitioner lodged a statutory appeal with a delay of 205 days. Concluding that sufficient cause was not shown, the appeal was rejected.

2. Learned counsel for the petitioner submits that the assessee is an individual and was not accessing the e-mail provided in the records of the Income Tax Department. Therefore, it is stated that he was unable to respond to the notice under Section 148A(b) or any of the subsequent notices.

3. Ms. M. Sheela, learned Senior Standing Counsel, accepts notice for the respondents. Adverting to the assessment order, she points out that multiple notices were issued to the petitioner and that the assessment order came to be issued in view of the failure of the petitioner to respond thereto.



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4. The record reveals that the petitioner did not respond to any of the notices, commencing from the notice under Section 148A(b). Said notices appear to have been sent to the petitioner on the personal e-mail id of the petitioner. In the appellate proceedings, the petitioner stated that he was not familiar with electronic communications and had difficulty in engaging a consultant. The tax demand made pursuant to the assessment order is a sum of Rs.50,07,652/-. Subject to the remittance of a sum of Rs.5 lakhs by the petitioner within forty five days from the date of receipt of a copy of this order, the assessment order dated 21.02.2025 is set aside so as to provide an opportunity to the petitioner to contest the matter on merits. After providing a reasonable opportunity to the petitioner, including by way of a video-conference hearing, a fresh order shall be issued within three months from the date of remittance of the sum of Rs.5 lakhs by the petitioner.

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

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To

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