IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.8648 of 2025
& W.M.P.Nos.9670 & 9671 of 2025

Jayar Enterprises, Rep by its Partner, Janardhan Roa,
No.75, Abdul Kalam Road, Nagalkeni, Chrompet,
Chennai 600 044

... Petitioner

Vs.

1.Commissioner of Income Tax (Appeals),
Income Tax Department, National Faceless Appeal Centre (NFAC),
Delhi.

2.Income Tax Officer, Non-Corp WB 22(1) TBM,
Tambaram Business Range,
1st & 2nd Floor, Ramakrishna Street,
West Tambaram, Chennai 600 045 ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the impugned order dated 13.12.2024 passed by the 1st respondent in PAN AACFJ4107D/AY 2019-20 in DIN and order No.ITBA/NFAC/S/250/ 2024-2025/1071215561(1) and quash the same and further, direct the 1st respondent to entertain the appeal on payment of balance tax amount of Rs.28,76,662/- in 6 equated monthly installments.

For Petitioner : Mr.N.Murali

For Respondent : Mr.B.Ramanakumar,
Senior Standing counsel
& Mr.D.Prabhu Mukunth Arunkumar,
Junior Standing counsel

ORDER

This writ petition has been filed challenging the impugned order dated 13.12.2024 passed by the 1st respondent and to direct the 1st respondent to entertain the appeal on payment of balance tax amount of Rs.28,76,662/- in 6 equated monthly installments.

2. The learned counsel for the petitioner would submit that in this case, the petitioner had already paid a sum of Rs.15,00,000/- out of the total admitted tax amount. Now, they are trying to arrange funds for making the balance due of Rs.28,76,662/-. However, due to the financial problems, the petitioner was unable to pay the balance amount, vide single payment, to the respondent. Under these circumstances, the appeal filed by the petitioner was rejected by the respondent, vide the impugned

order dated 13.12.2024, on the ground that the admitted tax amount was not paid.

3. Further, he would submit that now, the petitioner is willing to deposit the balance admitted tax amount and hence, he requests this Court to set aside the impugned rejection order and grant liberty to the petitioner to pay the balance due of Rs.28,76,662/- in 6 equated monthly installments.

4. In reply, the learned Senior Standing counsel appearing for the respondent had confirmed the above submissions and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

6. In the case on hand, the petitioner had already paid a sum of Rs.15,00,000/- out of the total admitted tax amount. However, due to financial crisis, they were unable to pay the remaining sum of Rs.28,76,662/- to the respondent. At this juncture, due to the non-payment of entire admitted tax amount, the appeal filed by the petitioner was rejected by the respondent vide the impugned order dated 13.12.2024.

7. Considering the financial issues of the petitioner and in the interest of justice, this Court is inclined to grant an opportunity to the petitioner by setting aside the impugned order and granting liberty to them to pay the balance admitted tax amount of Rs.28,76,662/- in 6 equated monthly installments. Accordingly, this Court passes the following order:

i) The impugned order dated 13.12.2024 is hereby set aside.

ii) The petitioner is directed to pay the balance admitted tax amount of a sum of Rs.28,76,662/- vide 6 equated monthly installments in the following manner:

Installment No.	Amount to be paid	Date for payment
1	Rs.5,00,000/-	On or before 10.04.2025
2	Rs.5,00,000/-	On or before 10.05.2025
3	Rs.5,00,000/-	On or before 10.06.2025
4	Rs.5,00,000/-	On or before 10.07.2025
5	Rs.5,00,000/-	On or before 10.08.2025
6	Rs.3,76,662/-	On or before 10.09.2025

iii) The Appellate Authority is directed to entertain the appeal, subject the payment of remaining admitted tax amount in the manner stated above.

8. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

25.03.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

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Income Tax Department, National Faceless Appeal Centre (NFAC),
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