IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.09.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.186 of 2025

The Principal Commissioner of
Income tax-1,
Chennai-600 034.

Appellant

Vs

The Electronics Corporation of
Tamilnadu Limited,
No.692, MHU Complex,
2^{nd} Floor, Anna Salai,
Nandanam, Chennai-600 035.

Respondent

PRAYER: Appeal filed under Section 260A of the Income-tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras “C” Bench, dated 20.09.024 in ITA No.95/Chny/2024.

For Appellant: Mr.T.Ravikumar

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Heard on admission.

2. The first question of law, as proposed by the Revenue, is with regard to the correctness of the view taken by the learned Tribunal in rejecting the application seeking condonation of delay in filing appeal.

3. The Tribunal has considered the cause shown by the Revenue and has arrived at a conclusion on fact that no sufficient cause was shown. Even after excluding the period from 15.3.2020 to 28.2.2022 (due to Covid-19 pandemic), the appeal was barred by 503 days, as it was filed on 12.1.2024.

4. As no sufficient cause has been shown for the delay, the proposed first question of law does not survive. Consequently,

there is no need to consider the second proposed question of law.

5. Appeal is dismissed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
25.09.2025

Index : Yes/No
Neutral Citation : Yes/No
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To:

1. The Assistant Registrar
   Income Tax Appellate Tribunal
   Chennai Benches, Chennai.

2. The Commissioner of Income Tax (Appeals)-6,
   Chennai.

3. The Principal Commissioner of Income Tax,
   Chennai-600 034.

4. The Assistant Commissioner of Income Tax,
   Corporation Circle 2(1), Chennai.

THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

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