IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33097 of 2025
and WMP Nos.37171 and 37174 of 2025

Mr.S.Srinivasan : Petitioner

Vs.

1.The Income Tax Officer,
Income Tax Office-Kancheepuram,
No.96, Munuswamy Avenue,
Kancheepuram-631 501.

2.The Competent Authority,
National Faceless Assessment Centre,
Delhi. : Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the second respondent in order dated 31.03.2022 under Section 147 R/w. 144 R/w. 144B of the Income Tax Act, 1961 bearing DIN:ITBA/AST/S/147/2021-22/1042199862(1) along with the consequential order passed by the first respondent vide the order dated 26.09.2022 under Section 271(1)(c) of the Income Tax Act, 1961 bearing DIN:ITBA/PNL/F/271(1)(c)/2022-23/1045987119(1) along with the consequential recovery notice dated 24.07.2025 bearing DIN & Letter No.ITBA/RCV/F/17/2025-26/1078866834(1) issued by the first respondent, and to quash the same and pass orders.

For Petitioners : Mr.J. Suresh

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

ORDER

By consent of the parties, this writ petition is taken up for hearing at the admission stage itself.

2. The present petition is filed challenging the impugned order dated 31.03.2002 passed by the second respondent along with the consequential order passed by the first respondent vide the order dated 26.09.2022 and the consequential recovery notice dated 24.07.2025 issued by the first respondent.

3. Learned Junior Standing Counsel Mr.Avinash, would submit that this is an order which is appealable, even though it may be beyond the period which may be provided, nevertheless a discretion is vested with the appellate authority in terms of 246A(3) of the Income Tax Act, 1961, to condone the delay in respect of appeal filed beyond the statutory period, if sufficient cause is shown. He would submit that appropriate remedy would only to file an appeal with the condone delay petition. If any such appeal along with appropriate application to condone the delay is made, the same would be considered in accordance with by the appellant

authority.

4. This Court finds merit in the submission of the learned Junior Standing Counsel.

5. In view thereof, the writ petition stands disposed of with liberty to the petitioner to prefer an appeal along with condone delay application. If any such appeal is filed along with condone delay application, the appellate authority shall consider the same and pass appropriate orders, if it is otherwise in order, in accordance with law, after affording a reasonable opportunity of hearing to the petitioner.

6. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.09.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn

To
1.The Income Tax Officer,
Income Tax Office-Kancheepuram,

No.96, Munuswamy Avenue,
Kancheepuram-631 501.

2.The Competent Authority,
National Faceless Assessment Centre,
Delhi.

MOHAMMED SHAFFIQ, J.

mrn

W.P.No.33097 of 2025

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