



WEB COPY



CMP No.26055 of 2025
in W.A.SR No.116401 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2025

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

C.M.P.No.26055 of 2025
in W.A.SR No.116401 of 2025

Sohan Raj Khanted Guvanthraj
17, Krishna Iyer Street,
Sowcarpet, Chennai - 600079.

Petitioner

Vs

- 1.The Commissioner of Income Tax (Appeals)
National Faceless Appeals Centre (NFAC)
C-Block, 4th Floor, S.P.M. Civic Centre,
New Delhi-110 001.
- 2.The Deputy/Assistant
Commissioner of Income Tax
National Faceless Assessment Centre,
2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
New Delhi-110 003.
- 3.The Assistant Commissioner of Income Tax
Non-Corporate Circle 4(1),
II Floor, BSNL Tower, No.16,
Greams Road, Chennai – 600006.



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4. The Principal Commissioner of Income Tax
Range 8, II Floor, BSNL Tower,
No.16, Greaves Road, Chennai – 600006.

Respondents

Prayer: Petition filed to condone the delay of 108 days in filing the above writ appeal against the order in WP.No.34788 of 2023 dated 27.02.2025.

For Petitioner: Mr. Joseph Prabakar

For Respondents: Dr. B. Ramaswamy
Senior Standing Counsel

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

The ground for seeking condonation of delay is that, though the entire papers, including the order passed by the learned Single Judge, were handed over for filing appeal to the counsel, the counsel committed default and failed to file the appeal within the period of limitation and, therefore, the party should not suffer for the fault of the counsel.

2. Learned counsel appearing for the petitioner would submit



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that the averment made in the application is correct and he could not file the appeal within the time stipulated.

3. The delay appears to be because of the laxity on the part of the counsel and, therefore, the party cannot be blamed. This incidentally constitutes a cause sufficient to condone the delay. The delay is, accordingly, condoned. The application is allowed.

4. Learned counsel for the petitioner is required to remain cautious and careful in future while providing legal services to a party and not to repeat the same.

List the appeal for admission.

(MANINDRA MOHAN SHRIVASTAVA,CJ) (G.ARUL MURUGAN,J)
28.11.2025

sasi