IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44326 of 2025
and
W.M.P.Nos.49444 and 49445 of 2025

M/s.Progen Renewables Limited,
Rep.by its Managing Director
Sri.Alfred Vinod Anthony
No.54/4, Second Floor,
Park Town, Coimbatore South,
Ramanathapuram,
Coimbatore – 641 045. ... Petitioner

Vs.

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

2. The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
Ministry of Finance,
New Delhi. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the first respondent in his proceeding in PAN:AAJCP5895L/DIN&Order No.ITBA/NFAC/S/250/2025-26/1079997019(1)/2022-23 and quash the proceeding dated 26.08.2025 passed therein.

For Petitioner : Mr.Raveendran B

For R1 : Mr.Mrs.M.Sheela, Senior Standing Counsel

For R2 : Mr.H.Siddharth, Senior Standing Counsel

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ORDER

This writ petition disposed of at the time of admission, with the consent of the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 26.08.2025 passed under Section 250 of the Income Tax Act, 1961. By the impugned order, the petitioner's appeal against the assessment order dated 18.03.2024 for the assessment year 2022-2023 has been rejected after recording the petitioner's submissions on merits. However, the appeal has ultimately been dismissed solely on the ground of limitation.

3. The present appeal against the aforesaid assessment order was filed on 16.05.2024, which is beyond the period of limitation viz., 30-day period prescribed under the provisions of the Income Tax Act.

4. The reasons put forth by the writ petitioner/appellant for condoning the delay have been considered and rejected, as discussed in the initial paragraphs of the impugned order. It was held that the petitioner has not shown any reasonable cause for the delay beyond the prescribed period during the appellate proceedings.

5. The appeal has been filed belatedly by 29 days beyond the limitation period prescribed under Section 246-A of the Income Tax Act, 1961. The petitioner is entitled to have the issue adjudicated on merits. Therefore, the marginal delay of 29 days deserves to be condoned. Accordingly, the delay is condoned, the impugned order is quashed, and the matter is remitted back to the first respondent to pass fresh orders on merits as expeditiously as possible. Needless to state, the petitioner shall be afforded an opportunity of hearing, and final orders shall be passed on merits without reference to limitation.

6. This Writ Petition is disposed of in the above terms. No costs. Consequently, the connected W.M.Ps are closed.

18.11.2025

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Neutral Citation : Yes / No

To:

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

2. The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
Ministry of Finance,
New Delhi.

C.SARAVANAN, J.

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