IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 45835 of 2025
AND
WMP NO. 51074 OF 2025,WMP NO. 51077 OF 2025

1. M/s Arulmigu Subramaniaswamy Thirukoil
Represetned by its Executive officer,
Mr. A.K. Saravanan Chennimalai,
perundurai Taluk Erode district, Tamil nadu 638 051

Petitioner(s)

Vs

1. Commissioner of Income Tax (Appeals)
Income Tax Department national Faceless Appeal Centre (NFAC) new Delhi

2.Assistant Commissioner of Income Tax Exemptions Coimbatore
May Flower Mid City Building
No.1510, Trichy Road, Coimbatore
Tamil Nadu-641018.

3.Assessment Unit
Income Tax Department, New Delhi.

Respondent(s)

PRAYER

seeking to quash the impugned order passed by the 1st Respondent u/s 250 of the Income tax Act,1961 in DIN ITBA/NFAC/S/250/2024-25/10747658551 dated 20.03.2025 for the Assessment Year 2018-19 and further direct the 1st Respondent to pass fresh orders as per the law and pass any such further or other orders as this Honorable Court may deem fit and proper in the facts and circumstances of the case and render justice.

For Petitioner(s): V Anandhamoorthy

For Respondent: Mr. V. J. Arul Raj
Senior Standing Counsel

ORDER

Mr. V. J. Arul Raj, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Senior Standing Counsel for the Respondent.

3. The petitioner is before this Court against the impugned order dated 20.03.2025 passed under Section 250 of the Income Tax Act, 1961 by the first respondent / the Commissioner of Income Tax (Appeals). By the impugned order dated 20.03.2025, the petitioner's appeal against the order dated 30.03.2023 for the assessment year 2018-2019 has been rejected on the ground that it has been filed 81 days beyond the limitation under Section 246A of the Income Tax Act, 1961.

4. It is noticed that the petitioner is a Temple represented by its Executive Officer. There is a marginal delay, which ought to have been condoned under

Section 246A of the Income Tax Act, 1961.

5. Considering the fact that the delay is marginal and considering the fact that the petitioner is a Temple represented by its Executive Officer, the impugned order is liable to be interfered with and accordingly, interfered.

6. Under these circumstances, the impugned order dated 20.03.2025 is quashed and the case is remitted back to the first respondent to pass order on merits and in accordance with law without reference to limitation.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25-11-2025

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

To

1.Commissioner of Income Tax
(Appeals)
Income Tax Department national
Faceless Appeal Centre (NFAC) new
Delhi

2.Assistant Commissioner of Income
Tax Exemptions Coimbatore
May Flower Mid City Building
No.1510, Trichy Road, Coimbatore
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C.SARAVANAN J.

ab

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