BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18002 of 2025
and
W.M.P(MD)Nos.13785 and 13786 of 2025

Kalyanasundaram ... Petitioner

Vs.

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

2.The Income Tax Officer,
Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department,
New Delhi. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the Impugned assessment order in PAN AVVPM6134H dated 23.12.2024 for the assessment year 2017-18 passed by the second respondent and quash the same as unconstitutional.

For Petitioner : Mr.J.Sivaram

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The petitioner has filed this writ petition to quash the impugned assessment order dated 23.12.2024 passed under Section 147 read with 144B of the Income Tax Act for the assessment year 2017-2018.

2. Although the petitioner has attempted to argue the case on merits, I am of the view that the petitioner has an alternate and effective remedy. However, the petitioner has slept over the rights in filing the statutory appeal before the Appellate Commissioner under Section 246 A of the Income Tax Act within a period of thirty days from the date of the impugned order. The petitioner is not without any remedy, as the petitioner can file an appeal with an application for the condonation of delay in terms of Section 249(3) of the Income Tax Act, 1961.

3. Since the petitioner appears to be an individual and had not participated in the proceedings, there shall be a direction to the appellate authority to consider the petitioner's appeal on merits, without reference to the limitation, as the delay in filing the appeal is not a major delay.

4. Under these circumstances, the writ petition is disposed of with liberty to the petitioner to file an appeal before the appellate authority within a period of 15 days from the date of receipt of a copy of this order. If such appeal is filed within such time, the appellate authority shall consider and dispose of the same on merits, without reference to the limitation. In case the petitioner fails to file the appeal within such time, the respondents shall be at liberty to proceed against the petitioner to recover the tax. No costs. Consequently, the connected miscellaneous petitions are closed.

03.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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

2.The Income Tax Officer,
Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department,
New Delhi.

C.SARAVANAN, J.

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W.P(MD).No.18002 of 2025

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