



W.P(MD)No.23601 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 01.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.23601 of 2025

and

W.M.P.(MD)Nos.18524 and 18527 of 2025

M/s Sri Sairam Tex,
Represented through its Managing Partner,
N.Ganesan, No 14 Periyar Nagar,
2nd Cross, Karur - 639 002.

... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
National Faceless Assessment Centre,
Income Tax Department,
Government of India,
New Delhi.

2.The Jurisdictional Assessing Officer,
Income Tax Department,
Ward -1, Karur, Tamil Nadu.

... 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 entire records pertaining to the impugned assessment order dated 10.01.2025 and its consequential demand notice dated 10.01.2025 issued by the respondents for the assessment year 2017-18 and quash the same.



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For Petitioner : Mr.K.Manikandan

For Respondents : Mr.N.Dilipkumar

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ORDER

Heard both sides.

2.The petitioner challenges the assessment order as well as the consequential demand notice issued by the second respondent.

3.The learned standing counsel for the respondents points out that the petitioner can very well file an appeal before the appellate authority. It appears that the appeal time has already expired.

4.Considering the special facts and circumstances of this case, I permit the petitioner to file an appeal before the appellate authority under Section 246A of the Income Tax Act. If such an appeal is filed within a period of two weeks from the date of receipt of a copy of this order, it shall be entertained by the appellate authority without reference to limitation and dealt with the same on merits and in accordance with law.

I have not gone into the merits of the matter.

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WEB COPY 5.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

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NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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