BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28689 of 2025
and
W.M.P.(MD)No.22293 of 2025

S.Satheesh ... Petitioner

Vs.

The Commissioner of Income-Tax (Appeals)
Income Tax Department,
Government of India,
Ministry of Finance,
National Faceless Appeal Centre (NFAC)
New Delhi. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed by the respondent in DIN and Order No.ITBA/NFAC/S/250/2025-26/1078290235(1) dated 08.07.2025 and quash of the same as arbitrary and further direct the respondent to give one more opportunity to the petitioner for personal hearing.

For Petitioner : Mrs.G.Mathanghi
for Mr.M.Narasimha Bharathi

For Respondent : Mr.N.Dilipkumar
Government Advocate

ORDER

Heard both sides.

2. The assessee is the writ petitioner herein. He suffered an adverse order on 19.03.2024. Aggrieved by the same, the appeal was filed. The appeal should have been filed within a period of 30 days. But it was filed with a delay of 181 days. It is true that delay is condonable only on sufficient cause being furnished. The appellate authority took the view that the delay has not been properly explained. Hence, the appeal was rejected vide order dated 08.07.2025. Challenging the same, this writ petition has been filed.

3. It is well settled that in the matter of condonation of delay, the authority should be fairly liberal. The delay in this case is not inordinate. I went through the reasons assigned by the writ petitioner for the delay. I am satisfied that sufficient cause has been made out. Notwithstanding the strong opposition by the learned standing counsel, I am of the view that appeal filed by the assessee deserves to be dealt with on merits.

4. In this view of the matter, the order impugned in the writ petition is quashed. The respondent is directed to number the appeal and dispose it of on merits and in accordance with law within a period of six months. I have not gone into the merits of the matter. The writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

13.10.2025

Index : Yes / No
Internet : Yes/ No
rmi

G.R.SWAMINATHAN, J.

rmi

W.P(MD)No.28689 of 2025

13.10.2025