



W.P(MD)No.31649 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31649 of 2025

and

W.M.P.(MD)No.24821 of 2025

Tvl.Thangavel Shanmugam,
AQZPS6032M
170, South Ullveedhi,
Tiruvanikoil,
Trichy.

... Petitioner

Vs.

The Principal Commissioner of Income Tax,
O/o The Principal Commissioner of Income Tax,
Madurai-1.

... 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 on the file of the respondent in Order in DIN Order No. ITBA / REV/ F/ REV7 / 2025-26 1080907814(1) dated 19.09.2025 for the AY 2018-19 and quash the same and direct the respondent to pass order afresh by considering the representation dated 06.03.2025 filed under section 264 of the Income Tax Act and along with the records after affording opportunity of personal hearing.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.N.Dilipkumar



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ORDER

Heard both sides.

2. The petitioner suffered an adverse assessment order on 08.03.2024. Challenging the same, he filed revision under Section 264 of Income Tax Act. The revision petition was dismissed. Challenging the same, this writ petition has been filed.

3. The revisional authority had clearly observed that the assessee had failed to explain the source of income. It appears that a sum of Rs.80,85,500/- was deposited in the petitioner's bank account and it remained unexplained. It appears that though as many as three personal hearings were afforded, the petitioner failed to avail the same.

4. The learned counsel for the petitioner states that if only he is given one more opportunity, he will be able to explain the source of his cash deposits. The petitioner comes forward to remit a sum of Rs.10,00,000/- towards the impugned demand without prejudice to this contentions.



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5. Since the petitioner has shown his bonafides, in order to give one more opportunity to the petitioner, in the interest of justice, the impugned order is quashed and the matter is remitted to the file of the respondents. This order will take effect only on payment of Rs.10,00,000/- towards the impugned demand by the petitioner. If the petitioner fails to make such payment, the benefit of this order would automatically get recalled. The writ petition is allowed on these terms. No costs. Consequently, connected miscellaneous petition is closed.

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

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