IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3558 of 2025
and
WMP No. 3938 of 2025

Sakthivel Sathya

..Petitioner

Vs

1. The Joint Commissioner(Appeals)/
   Commissioner of Income Tax (Appeals),
   No.3, Gandhi Road,
   Salem 636007.

2. The Assessing Officer,
   O/o The Income Tax Officer,
   Ward 1(6), Salem.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the 1st respondent to number the appeal of the Petitioner in Form No. 35 dated 27.05.2024 bearing Acknowledgment Number 245159590270524 pending before the 1st Respondent and dispose the said appeal thereafter within a timeline as stipulated by this Court.

For Petitioner : Mr.M.Hariharan

For Respondent(s): Dr.B.Ramasamy,
Senior Standing Counsel

ORDER

The petitioner has filed the present writ petition seeking a writ of mandamus to direct the first respondent to number the appeal and dispose of the petitioner's appeal dated 27.05.2024, which was filed against the Assessment Order dated 31.03.2023 for the Assessment Year 2018-2019.

2. It is observed that the assessment order was passed under Section 147 read with Section 144 of the Income Tax Act, 1961, in the absence of a proper reply from the petitioner.

3. The counter affidavit filed by the respondents states as follows:-

> "*12.The outstanding tax demand has been raised following a best judgment assessment due to non-compliance by the petitioner. Under section 156 of the Income Tax Act, the Department has the power to recover the due amount. Since the petition's appeal has not yet been numbered, there is no stay on recovery proceedings, and the department is within its rights to initiate recovery.*
>
> *13. The petitioner has sought an interim injunction to restrain the Income Tax Department from initiating recovery proceedings. However, she has not demonstrated any prima facie case justifying such relief. There is no irreparable injury, and financial har*dship cannot be a ground to stop lawful tax recovery."

4. The learned Senior Standing Counsel for the respondents has relied on the decision of this Court in ***Shanmugam Sampath Vs. Assessment Unit,***

Income Tax Department, Ministry of Finance, New Delhi and others in ***W.P.No.33863 of 2025 dated 22.09.2025.***

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, this Court is inclined to dispose of the writ petition by directing the first respondent / Appellate Commissioner to dispose of the petitioner's appeal, along with the application to condone the delay, by passing a fresh order on merits as expeditiously as possible, preferably within a period of one year from the date of receipt of a copy of this order.

6. As far as the recovery proceedings are concerned, it is open to the petitioner to move a suitable application before the Appellate Commissioner. The said authority shall consider the same in accordance with law, with reference to the impugned order passed pursuant to the Assessment Order dated 31.03.2023.

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

17-02-2026

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

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C.SARAVANAN J.

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