IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.4495 of 2025

1. CT.Narayanan
2. CT.Meenakshi

..Petitioners

Vs

1. The Deputy Commissioner,
   Non-Corporate Circle 7(1) VI th Floor,
   Income Tax Office,
   Department of Income Tax,
   Utthamar Gandhi Salai,
   Chennai - 600 034.
2. The Income Tax Officer
   Non Corporate Ward No.1(2), IIIrd Floor,
   Income Tax Office,
   Department Of Income Tax,
   Utthamar Gandhi Salai Chennai

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the respondents to consider the representation of the petitioners dated 09.01.2025 and pass necessary orders to respondent authorities to exclude the covid-19 pandemic period (From January 2020 till 31st March 2022) and extend the time limit till 31st March 2025 to enable them to reinvest the Capital Gains in the construction of new building and further allow 3years for completion of construction on or before 31st march 2025 and also permit them to make necessary amends in calculating/arriving at the Long-Term Capital Gains (LTCG) in respect of the said transaction for the financial year FY 2017-18 and issue such further or other order or directions deemed fit and proper in the facts and circumstances of this case and thus render justice

For Petitioner : Mr.V. Athikesavan
For Respondent(s): Mr.B.Ramanakumar,
Senior Standing Counsel.

ORDER

This writ petition has been filed seeking a direction to the Respondents to consider the Petitioner's representation dated 09.01.2025 and pass appropriate orders by excluding the period of the COVID-19 pandemic (from January 2020 to 31.03.2022) for the purpose of computation of time limit and consequently extend the time limit for reinvestment of capital gains in construction of a residential building, and to grant the benefit under Section 54/54F of the Income Tax Act, 1961, for the relevant assessment year.

2. When the matter was taken up for hearing, the learned counsel for the petitioner submitted that it would suffice if this Court issues a direction to the Respondents to consider the said representation and pass orders on merits and in accordance with law, within a time frame to be fixed by this Court.

3. The learned Senior Standing Counsel appearing for the Respondents fairly submitted that such a direction may be issued and the representation of the Petitioner would be considered in accordance with law.

4. In view of the above submissions and without expressing any opinion on the merits of the claim, this Court directs the Respondents to consider the Petitioner's representation dated 09.01.2025, seeking exclusion of the

COVID-19 pandemic period (from January 2020 to 31.03.2022) for computation of limitation, extension of time up to 31.03.2025 for reinvestment of capital gains, and grant of the benefit under Section 54/54F of the Income Tax Act, 1961, and pass appropriate orders on merits and in accordance with law, within a period of six (6) months from the date of receipt of a copy of this order.

5. In the interregnum, recovery proceedings, if any, relating to the subject matter of the said representation shall be kept in abeyance.

6. With the above direction, this Writ Petition stands disposed of. No costs.

27.01.2026

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

kmm

To

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Income Tax Office,
Department of Income Tax,
Utthamar Gandhi Salai,
Chennai - 600 034.

2. The Income Tax Officer
Non Corporate Ward No.1(2), IIIrd Floor,
Income Tax Office,
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C.SARAVANAN, J.

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