WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM:

THE HONOURABLE MR.SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE
and
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.A.(MD) No.34 of 2025
and C.M.P.(MD)Nos.268 and 269 of 2025

L.Gopalakrishnan ... Appellant

-vs-

1. The Income Tax Officer,
   Ward No.1,
   Thoothukudi.

2. The Assessment Unit,
   Income Tax Department,
   Ministry of Finance,
   Government of India.

3. The National Faceless Assessment Centre,
   Income Tax Department,
   Ministry of Finance,
   Government of India. ... Respondents

Writ Appeal filed under Clause 15 of Letters Patent to set aside the order, dated 02.12.2024 passed in passed in W.P.(MD) No.7510 of 2024.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Appellant : Mr.J.Barathan

For Respondents : Mr.J.Parekh Kumar,
Standing Counsel

JUDGMENT

[Delivered by The Hon'ble CHIEF JUSTICE]

The present Writ Appeal under Clause 15 of the Letters Patent assails the judgment dated 02.12.2024, passed in W.P.(MD)No.7510 of 2024, whereby the learned Single Judge had disposed of the petition with liberty to the appellant to approach the appellate authority.

2. The learned counsel for the appellant contended that he required three days time to submit his reply before the Assessing Officer, after which the matter could have been decided. He would further submit that, since the appellant was on a pilgrimage, he could not file the reply in time. He would further submit that the learned Single Judge misconstrued that no reply has been given to the earlier show cause notices, except the notice dated 29.02.2024. As the learned Single Judge has relegated the

https://www.mhc.tn.gov.in/judis

WEB COPY

petitioner to avail the alternative remedy, the appellant is required to make pre-deposit to avail the remedy on appeal.

3. The learned counsel appearing for the respondents opposed the prayer and submitted that as per Section 246-A of the Income Tax Act, 1961, there is no provision for making a pre-deposit when filing an appeal before the Commissioner of Income-tax (Appeals).

4. We have perused the impugned order as well as the provisions of Section 246-A of the Income Tax Act, 1961, and find that there is no requirement for a pre-deposit.

5. The learned Single Judge has only directed the appellant to avail the appellate remedy as available under Section 246-A of the Income Tax Act, 1961. We are, therefore, not inclined to interfere with the order passed by the learned Single Judge. In case the appellant avails such appellate remedy, the period during which the appellant was pursuing the writ petition and writ appeal shall be excluded for the purpose of calculating limitation.

https://www.mhc.tn.gov.in/judis

WEB COPY

Writ appeal is disposed of accordingly. There shall be no order as to costs. Consequently, interim applications stand closed.

[SUSHRUT ARVIND DHARMADHIKARI, C.J.] [N.SATHISH KUMAR, J.]

30.03.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

vsm

To:

1. The Income Tax Officer,
Ward No.1,
Thoothukudi.

2. The Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India.

3. The National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Government of India.

https://www.mhc.tn.gov.in/judis

WEB COPY

THE HON'BLE CHIEF JUSTICE
and
N.SATHISH KUMAR, J.

vsm

W.A.(MD) No.34 of 2025

30.03.2026

https://www.mhc.tn.gov.in/judis