BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.01.2026

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.474 of 2026 and
WMP(MD) No.444 & 445 of 2026

B Vasantha ... Petitioner

Vs

1.The Commissioner of Income Tax (Appeals),
National Faceless Assessment Centre (NFAC)
Income Tax Department,
North Block, New Delhi.

2.The Assessment Unit,
National Faceless Assessment Centre (NFAC)
Income Tax Department,
North Block, New Delhi.

3.The Assessing Officer,
Ward - I, Karur Income Tax Office,
16-B, Chiinnandan Koil Street,
Karur,
Tamil Nadu 639001. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for the records on the files of the First

Respondent with the reference no. NFAC/2014-15/10308930, and quash the impugned appeal rejection order dated 28-03-2025.

For Petitioner :Mrs.E.Ann Priscilla
For Respondents :Mr.N.Dilip Kumar
Standing Counsel

O R D E R

The petitioner, who is a widow and a senior citizen has failed to submit her income tax returns for the year 2015-2016. Therefore, a notice under Section 148 of Income Tax Act,1961 was issued to the petitioner on 13.04.2022. This petitioner has filed the returns on 30.04.2022. Not satisfied with the same, the respondent have assessed the tax for the unaccounted income and a portion of the amount has also been deducted from the fixed deposit amount of the petitioner. Assessment has been made, by order, dated 13.12.2023, that this petitioner is liable to pay a sum of Rs.19,07,071/- as income tax. According to the petitioner, more than 91% of the assessed amount for a sum of Rs.17,54,410/- has been deducted from the petitioner's deposit. Aggrieved by the order of assessment, the petitioner has filed an appeal before the

Commissioner under section 246A of the Income Tax Act. However, this petitioner's Accountant has failed to appear at the time of hearing before the Commissioner and therefore an exparte order has been passed by the Appellate Authority in NFAC/2014-15/10308930, dated 28.03.2025, rejecting the appeal. Aggrieved by the same, the petitioner has approached this Court.

2.The learned counsel appearing for petitioner submits that since this petitioner is age old woman and also a widow, suffering with several ailments, she was not in a position to follow up the appeal with her Accountant and the petitioner's Accountant has also failed to appear before the Appellate Authority, when the appeal was taken up for hearing. The petitioner claims that the amount, which has been assessed by the respondent Income Tax Department is a gift for her 70th marriage function. However, the petitioner was not provided with an opportunity to explain the same before the Assessing Authority as well as before the Appellate Authority, in view of her ignorance and without proper assistance and also due to her ailments. Therefore, the petitioner seeks one more opportunity before the appellate authority to address the issue by placing the relevant documents.

3.Mr. Dilip Kumar, learned Standing Counsel takes notice for the respondents and opposed this writ petition vehemently that this petitioner is having an appeal remedy before the Appellate Tribunal. According to him, the petitioner was provided with sufficient opportunities before the Appellate Authority as well as before the original authority. The petitioner, without filing the assessment, without invoking the appeal remedy and also not utilizing the opportunities provided to her, has approached this Court by invoking Article 226 of the Constitution and that too, belatedly after 11 months.

4.This Court considered the rival submissions made and also perused the materials placed on record.

5.The petitioner claims that she is a widow aged about 73 years suffering with various ailments. The income Tax Act and the procedure are not familiar to the common man. They are depending on auditors/accountants for filing their income tax returns. The petitioner claims that she is having a sum of Rs.28,00,470/- in her account and according to the petitioner, the major portion of the above said amount has been received in her 70th marriage day function. However, this petitioner was not in a position to explain the same before the Assessment Authority and also before the Appellate Authority, in view of the negligence on the part of her Accountant, who appeared on behalf of the petitioner. Admittedly the appeal filed by the petitioner before the Commissioner was rejected on the ground of non-appearance.

6.Considering that the appeal was rejected as an exparte and also on sympathetic ground, this Court is inclined to allow this writ petition and the issue is remanded back for fresh consideration before the first appellate authority/ the Commissioner of Income Tax. Since this petitioner is an aged person, the respondent/ the Commissioner shall provide some reasonable opportunity. The petitioner shall also be allowed to participate in the proceedings through video conference. It is also open to this petitioner to engage a right person to defend the petitioner's appeal before the Commissioner and the petitioner is expected to co-operate for the enquiry.

7.With the above directions, this writ petition is allowed. No costs. Consequently, connected Miscellaneous petitions are closed.

12.01.2026

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

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B.PUGALENDHI, J.

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Order made in
W.P(MD)No.474 of 2026 and
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