



W.P.(MD)No.2560 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2560 of 2026
& W.M.P(MD)Nos.2148 & 2149 of 2026

Classic City Club
Represented by its Secretary Raju Madhan Kumar
N0.8B, Ahimsapuram West 6th Street
60 Feet Road, Sellur, Madurai -625002

... Petitioner

Vs.

1. The Commissioner of Income Tax(Appeals)
National Faceless Appeal Centre
Government of India, Ministry of Finance
Income Tax Department, Delhi

2. The Income Tax Officer /
Faceless Assessment Unit Income Tax Department
Delhi.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Order under Section 250 of the Income Tax Act, 1961 dated 21.10.2024 vide DIN and Order No. ITBA/NFAC/S/250/2024-25/1069802787(1) in Appeal No.NFAC/2019-20/10201974 relating to the Assessment year 2020-2021 passed by the



W.P.(MD)No.2560 of 2026

First Respondent and Quash the same as it is illegal and in gross violation of principles of natural justice and further direct the First Respondent to consider the delay condonation application in order to hear the Appeal No.NFAC/2019-20/10201974 filed by the Petitioner as per the provisions of Income Tax Act, 1961.

For Petitioner : Mr.Renganathan S

For Respondent : Mr.N.Dilipkumar

ORDER

This writ petition has been filed challenging the impugned order dated 21.10.2024 passed by the 1st respondent.

2. Mr.N.Dilipkumar, learned counsel, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, initially, the assessment order was passed by the 2nd respondent on



W.P.(MD)No.2560 of 2026

26.09.2022. Aggrieved over the same, an appeal was preferred by the petitioner on 12.01.2023. However, the said appeal was rejected by the 1st respondent vide impugned order dated 21.10.2024, on the aspect of limitation. Hence, this petition.

5. Further, he would submit that the petitioner had already paid the entire demand amount of Rs.9,47,569/-. Hence, he requests this Court to condone the delay of 77 days in filing the appeal against the assessment order.

6. In reply, the learned counsel for the respondent had confirmed the submissions made by the petitioner and would submit that though the rejection order was passed as early as on 21.10.2024, the same was challenged by the petitioner only on 29.01.2026 by way of filing the present writ petition. Hence, he prays for dismissal of this petition.

7. Heard the learned counsel for the petitioner and and the learned counsel for the respondent and also perused the materials available on record.



W.P.(MD)No.2560 of 2026

8. In the case on hand, initially, the assessment order was passed by the 2nd respondent on 26.09.2022. Aggrieved over the same, an appeal was preferred by the petitioner on 12.01.2023. However, the said appeal was rejected by the 1st respondent vide impugned order dated 21.10.2024, on the aspect of limitation.

9. As pointed out by the respondent, though the rejection order was passed as early as on 21.10.2024, the same was challenged by the petitioner only on 29.01.2026 by way of filing the present writ petition, i.e., the said rejection order was challenged by the petitioner only after a period of 15 months from the date of passing of that order. In such case, it is clear that the petitioner had failed to take any steps, to condone the delay of 77 days in filing an appeal against the assessment order, for a period of 15 months.

10. In view of the above, this Court is not inclined to entertain this petition, which is filed with an exorbitant delay. Therefore, this Court is of the view that the present petition is liable to be dismissed as devoid of merits.



W.P.(MD)No.2560 of 2026

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11. Accordingly, this writ petition is dismissed. No cost.

Consequently, the connected miscellaneous petitions are also closed.

02.02.2026

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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National Faceless Appeal Centre

Government of India, Ministry of Finance

Income Tax Department, Delhi

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W.P.(MD)No.2560 of 2026

KRISHNAN RAMASAMY.J.,

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W.P.(MD)No.2560 of 2026
& W.M.P(MD)Nos.2148 & 2149 of 2026

02.02.2026