BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.7467 of 2026
and
W.M.P(MD)Nos.6132 and 6133 of 2026

C.Jothibasu ... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
Madurai.

2.The Income Tax Officer,
Non Corporate Watd-2(3)
Income Tax Department,
Madurai. ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the impugned assessment order in DIN & Order No.ITBA/AST/S/147/2024-25/1075211038(1) dated 28.03.2025 on the file of the 2nd respondent and quash the same as illegal.

For Petitioner :Mr.K.Jeyamohan
For Respondents :Mr.N.Dilipkumar
Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 28.03.2025.

2.I have heard the learned counsel for the petitioner and the learned Standing Counsel for the respondents.

3.It can be seen that the petitioner originally did not file any returns for the assessment year 2016-17. With reference to the sale transaction since the money was credited to the account of the petitioner also after getting particulars from the buyer, the assessment proceedings were undertaken. It is stated that in spite of opportunity, the petitioner did not participate in the same. Ultimately, the assessment order has been passed imposing the tax liability on the petitioner.

4.The learned counsel submitted that the property absolutely belonged to the father of the petitioner. The said properties were sold to M/s.Viswas Promoters Private Limited, Madurai, through two sale deeds. The amount has been transferred only through the banking channels. If an opportunity is granted, the petitioner can explain the same to the assessing authority.

5.It can be seen that the petitioner has an opportunity to file an appeal as against the impugned order, even thought the impugned order is dated 28.03.2025, the Commissioner of Income Tax(appeal) has powers to condone the delay. Therefore, keeping open the liberty of the petitioner to file such appeal along with an application for condonation of delay, this Writ Petition stands disposed of. No costs.

18.03.2026

NCC:Yes/No
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To
The State Tax Office,
Sankarankovil Assessment Circle,
Commercial Taxes Buildings
Sankarankovil-627756

D.BHARATHA CHAKRAVARTHY, J.

Ns

W.P(MD)No.7613 of 2026
and
W.M.P(MD)No.6242 of 2026

18.03.2026