BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 30.03.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8000 of 2026
and
W.M.P(MD)Nos.6542, 6545 and 6547 of 2026

Maharajan Ramamoorthy ... Petitioner

Vs.

1.The Assistant Commissioner,
Income Tax Department,
O/of the Income Tax Officer Ward 2(1) Trichy
Tiruchirappalli.

2.The Branch Manager,
BHEL Employees Co-operative Society Bank,
Mani Branch,
Tiruchirappalli-620014 ...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in impugned proceeding in ITBA/AST/S/144/2023-24/1061844353(1) dated 01.03.2024 on the file of the 1st respondent herein and quash the same.

For Petitioner :Mr.B.Manoharan
For Respondents :Mr.N.Dilipkumar
Standing Counsel

ORDER

This writ petition is filed challenging the impugned order of assessment dated 01.03.2024 on the file of the first respondent and to quash the same.

2.Upon perusal of the impugned order, it can be seen that the petitioner who is an employee of BHEL, had indulged in playing online rummy offered by one M/s. Games Craft Technology Pvt. Ltd.

3.It is the case of the petitioner that mindlessly, he indulged in playing online rummy, but however, he has lost heavily and thereafter, he learned his lessons and he is not playing online rummy. When the petitioner had only made losses, he did not report about the said details in the income tax assessment filed by him.

4.After considering the impugned order, it can be seen that when the petitioner has declared the income for the respective year only for a sum of Rs.7,15,719/- all his gaming activities did not form part of the same. Upon the particulars that are received from the said Gaming Company and the assessment is now made by the impugned order levying an additional tax liability, determining an income of escaped turnover of Rs.2,63,87,173/- and accordingly the tax and penalty is imposed. Challenging the same, the present writ petition is filled.

5.Upon direction by this Court, today the petitioner is present before this Court and has also filed an additional affidavit. It is categorically averred by him that he is not presently indulging in playing online rummy games and he has also undertaken that he will never do the same in any future point of time. The same is recorded. Normally, this Court will not come to the rescue of persons such as the petitioner playing online rummy games. Any person whose playing the same should be very clear that it will result in both loss of its reputation and also the loss of property. It is apt to quote the following Thirukural:

“சிறுமை பலசெய்து சீரழிக்கும் சூதின்
வறுமை தருவதொன்று இல்”

6.But however, the only ground on which I am inclined to grant relief is that in the impugned order itself. The following tabular column is given,

Particulars		Rummyculture/Amount in INR
Buy in amount		
Games where player lost	A	1,99,17,269
Games where player won	B	54,26,706
Total BuyIn(A+B)	C	2,53,43,975
Gross Wining	D	2,20,52,304
Winning/(loss) – (D-C)		(32,91,671)

7.Thus, it can be seen from the details that are placed before the assessing authority, when the petitioner is said to have lost a sum of Rs. 1,99,17,269/- and he has only won of a sum of Rs.54,26,706/-, by adding the same, the total is arrived as Rs.2,53,43,975/-. Even assuming the same would be permissible in the context that the taxing authorities are concerned with the number of transactions, however, the gross winning is again mentioned as Rs.2,20,52,304/-, which prima facie is not supported by any reasons. Only in respect of the same, I am of the view that the petitioner can be granted an opportunity to file an appeal though it is belated.

8.Considering the fact that the petitioner is a person who lost himself by way of addiction and had indulged in the same, and considering the aforesaid calculation details, I am of the view that if within four weeks from the date of receipt of the web copy of the order, the petitioner files an appeal before the appropriate appellate authority, the same shall be entertained as within time, without insisting upon any filing of the condone delay application. The petitioner will be entitled to canvas all the factual and legal aspects before the appellate authority.

9.Therefore, the writ petition is disposed of on the following terms:

(i)within four weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, the petitioner shall file an appeal under Section 246(A) of the Income Tax Act, 1961.

(ii)As and when the appeal is filed, the same shall be treated as having been filed within time, and the appellate authority shall consider the same in the manner known to law and pass orders thereon.

(iii)In the meanwhile, the freezing of the bank account shall stand lifted. Further measures shall await the outcome of the orders that are passed by the appellate authority.

(iv)No costs. Consequently, connected miscellaneous petitions are closed.

30.03.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY, J.

Ns

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