BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8930 of 2026
and
W.M.P(MD)No.7181 and 7182 of 2026

Smt.Banumathi ... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
Office of the Principal Commissioner of Income Tax,
Madurai.

2.The National Faceless Appeal Centre(NFAC)
Income Tax Department,
Ministry of Finance, Government of India,
New Delhi.

3.The Assessing Officer, Ward-1(1),
Income Tax Department(Jurisdictional AO)
Tiruchirapalli-620001` ...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records pertaining to the impugned assessment order passed by the 2nd respondent dated 22.07.2025 and quash the same as unconstitutional.

For Petitioner :Mr.J.Sivaram
For Respondents :Mr.N.Dilipkumar
Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 22.07.2024.

2.Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it can be seen that the impugned order is an assessment passed under section 147 r/w 144 and 144(B) of the Income Tax Act 1961. Therefore, the petitioner has got a remedy of filing an appeal under Section 246(A) of the Income Tax Act, 1961.

3.The learned counsel for the petitioner would submit that the petitioner was afflicted with cancer and only on account of the same, the petitioner could not take further steps. That may be so, there is a power to the appellate authority to condone the delay. Therefore, when the petitioner files an appeal, he can file a suitable application for condonation of delay by enclosing the medical records, that shall be duly considered by the assessing appellate authority while condoning the delay.

4.With the above observations and keeping open the liberty of the petitioner to file an appeal, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

02.04.2026

NCC:Yes/No
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To
1.The Principal Commissioner of Income Tax,
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Madurai.

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Income Tax Department,
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3.The Assessing Officer, Ward-1(1),
Income Tax Department(Jurisdictional AO)
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D.BHARATHA CHAKRAVARTHY, J.

Ns

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