BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.04.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.M.P.(MD)No.7711 of 2026
in
W.P.(MD)No.4817 of 2026

M.Palanikumar ... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
Central Revenue Buildings,
V.P.Rathinasamy Nadar Road,
Madurai - 625 002.

2.The Income Tax Officer,
Income Tax Officer,
Non-Corporate Ward 1(5),
Madurai - 625 002. ... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India, to extend the time for the second installment as per the order dated 20.02.2026 by granting further period of 6 months time from 15.04.2026 considering the financial condition of the petitioner.

For Petitioner : Mr.R.Aravindan

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The petitioner seeks extension of time to deposit the amounts as directed by this Court by order dated 20.02.2026. The original schedule was as follows:

> *"(i) Rs.20,00,000/- on or before 09.03.2026;*
> *(ii) Rs.15,00,000/- on or before 20.04.2026; and*
> *(iii) Rs.15,00,000/- on or before 18.05.2026."*

2. It is submitted that the petitioner has deposited the first installment of Rs.20,00,000/- within the stipulated time and now seeks a further period of six months to deposit the remaining sum of Rs.30,00,000/-.

3. The learned Standing Counsel appearing for the respondents opposed the said prayer, contending that sufficient time has already been granted by this Court and that the petitioner is not entitled to any further extension. It is further submitted that, on equitable grounds, at best, a period of 30 days may be granted.

4. I have considered the rival submissions and perused the materials on record.

5. Taking into account the difficulties pleaded by the petitioner, this Court is inclined to grant an extension of time as a final opportunity. However, instead of the six months sought, a period of four months is granted, *i.e.,* two months for each of the remaining installments as originally directed. Accordingly, the second installment of Rs.15,00,000/- shall be paid on or before 20.06.2026, and the third installment of Rs.15,00,000/- shall be paid on or before 20.08.2026. It is made clear that in the event of any default, no further extension will be granted, and the respondents shall be at liberty to proceed in accordance with law.

6. The Miscellaneous Petition is ordered accordingly.

16.04.2026

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To

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2.The Income Tax Officer,
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Non-Corporate Ward 1(5),
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D.BHARATHA CHAKRAVARTHY, J.

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