BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **15.06.2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16162 of 2026
and
W.M.P(MD)No.12075 of 2026

Lakshmanan Meenakshi
W/o Muthia Lakshmanan
Proprietrix of M/s. Sree Valampuri Agencies
& M/s. Nataraja Agencies
"Valampuri", 16, Pandian Street,
Alagappan Nagar,
Madurai 625003. ... Petitioner

.Vs.

1.The Income Tax Appellate Tribunal/Chennai,
A-3, II Floor, Rajaji Bhavan, Besant Nagar,
Chennai-600090

2.The Commissioner of Income Tax (Appeals)/
National Faceless Appeal Centre (NFAC)-Delhi
C-Block, 4th Floor, Civic Centre, Minto Road,
New Delhi-110002.

3.The Assistant Commissioner of Income Tax,
Non-Corp. Circle 2, Madurai,
C.R. Building, No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai-625002. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the third respondent in her proceedings in ITBA/AST/S/143(3)/2019-20/1023349077(1), dated 28.12.2019, as confirmed by the second respondent in his proceedings in ITBA/NFAC/S/250/2023-24/1057243166(1) dated 20.10.2023, which was partly allowed by the first respondent in his proceedings ITA No. 1210/CHNY/2023, dated 10.01.2024 and quash the same insofar as it sustains an addition of Rs.1,06,107/- as unexplained cash credit, and consequently direct the respondents to accept the returned income of the petitioner within the period stipulated by this Court.

For Petitioner : Mr.N.Sathish Babu
For Respondents : Mr.J.Pareshkumar
Standing Counsel

ORDER

The writ petition is filed challenging the impugned orders dated 28.12.2019, 20.10.2023 and 10.01.2024. As against the order of assessment, the petitioner has filed an appeal and thereafter before the Tribunal, which was dismissed by the impugned orders, and hence the petitioner is before this Court.

2. The learned counsel for the petitioner would submit that the entire order is only on account of an error committed by the respondents. When pointed out, the earlier part of the original proposal was dropped while confirming the remaining proposal, the appellate authority and the Tribunal also failed to look into the aspect, and they ought to have allowed the appeal filed by the petitioner. The orders are patently illegal, and therefore the petitioner is before this Court.

3. When the matter came up for hearing, the learned Standing Counsel appearing on behalf of the respondents Department would submit that the petitioner has to file an appeal under Section 260A of the Income Tax Act, 1961, before this Court as against the order of the Tribunal. When there is an efficacious remedy before this Court by way of an appeal, the petitioner's writ petition cannot be entertained.

4. The learned counsel, in reply, would submit that the petitioner has also filed a second application for rectification, and the same is also pending consideration.

5. I have considered the rival submissions made on either side and perused the material records of the case.

6. When the petitioner is impugning the order of the Tribunal, dated 10.01.2024 passed in the appeal, the petitioner has a remedy of approaching this Court by way of an appeal under Section 260A of the Income Tax Act, 1961, as stated *supra.* Even there is provision to approach this Court along with a delay application and if the Court is satisfied that there is sufficient cause, the appeal will also be entertained.

7. In view thereof, and giving liberty to the petitioner to file an appeal before this Court in accordance with Section 260A of the Income Tax Act, 1961, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

15.06.2026

NCC : Yes/No
sji

To

1.The Income Tax Appellate Tribunal/Chennai,
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D.BHARATHA CHAKRAVARTHY.,J.

sji

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