BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 22/01/2026

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The Hon`ble Mr.Justice KRISHNAN RAMASAMY

WP(MD). No.1089 of 2026
and WMP(MD) Nos.841 and 843 of 2026

E E 442 Kavalkinaru Primary Agriculture
Coopertive Credit Society
Rep. by its Secretary P.Sridevi ... Petitioner

Vs

The Commissioner of Income Tax (Appeals),
Income Tax Department,
National Faceless Appeal Centre (Nfac),
Delhi. ... Respondent

PRAYER :-Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records pertaining to the impugned order passed by the respondent in DIN and ORDER No.ITBA/APL/S/250/2025-26/1081300115(1) dated 29.09.2025 quash the same.

For Petitioner : Mr.T.Bashyam
For Respondents : Mr.T.Parekh Kumar

ORDER

By consent of both sides, the writ petition itself is taken up for final disposal at the stage of admission itself.

2. Challenge is made to the impugned order of the respondent dated 29.09.2025.

3. I have heard the learned counsel for the petitioner and the learned counsel for the respondent.

4. The learned counsel for the petitioner would submit that the present impugned order was passed without hearing the petitioner. Though it is stated that notice has already been issued, however, it is uploaded in the portal. The learned counsel, would therefore submit that since it was uploaded in the portal, the petitioner is not in a position to peruse the said notice. It is further contended that it is alleged that three notices have been sent through e-mail ID of the petitioner. However, since the Auditors were looking after the communications, they failed to

bring it to the notice of the petitioner and hence, the petitioner is not in a position to aware about the notices received and the date of hearing. When the order itself is an exparte order and the same has been uploaded and there is violation of principles of natural justice, the learned counsel would contend that the order has to be necessarily quashed.

5. The learned counsel for the respondent, on the other hand, would submit that though the petitioner has an alternative remedy of challenging the impugned order before the ITAT, they have approached this Court. He would further submit that opportunities were in-fact provided through notices to the e-mail address provided by the petitioner. However, without going through the same and without exhausting the remedy of challenging the impugned order before the appellate authority, the petitioner is before this Court and hence submits that direction may be issued to the petitioner to file an appeal.

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

7. Considering the submission made by the learned counsel on either side, initially assessment order was passed on 13.12.2024 and thereafter the petitioner filed an appeal before the appellate authority by providing e-mail ID along with the address. When it is the case of the respondent that they used to send notices through e-mail and as such, they have issued three notices through e-mail ID of the petitioner, however, the petitioner has not replied for the same. It is the petitioner's case that all the e-mail communications have been looked after by the Auditors and since they failed to inform the petitioner with regard to the date of hearing, they were not in a position to appear for the hearing.

8. The respondent normally send the notices through RPAD. However, in the present case, though the petitioner has not replied to the notices sent by the respondent, the respondent ought to have sent a notice through RPAD. Had the notice been sent through RPAD, the petitioner is in a position to reply for the same. However, the respondent failed to send notices through RPAD or alternative method. When such being the case, this Court is inclined to set aside the impugned order and remand back the matter to the respondent to consider afresh.

9. At this juncture, the learned counsel for the respondent would submit that in identical situation, this Court has dismissed a writ petition and directed the petitioner therein to approach the appellate authority. However, as far as this case is concerned, as no notice is sent through RPAD and notices were sent only through e-mail ID, the order passed by this Court will not be applicable to the present case.

10. In view of the above, the writ petition is disposed of and while setting aside the impugned order and remanding the matter back to the respondent authorities, the respondent is directed to afford an opportunity of hearing by giving a notice to the petitioner and thereafter take a decision in accordance with law. No costs. Consequently connected Miscellaneous Petitions are closed.

22.01.2026

NCC : Yes/No
Index : Yes/No
RR

KRISHNAN RAMASAMY, J

RR

ORDER
IN
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