

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**TUESDAY, THE FIFTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE SRI JUSTICE P.SÂM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

WRIT PETITION NO: 15203 OF 2026

Between:

Mr.Chitikireddy Shivaram, H.No.23-26, Jyothinagar, Ramachandra Puram, Medak
Dist, Telangana -502 032.

.....PETITIONER

AND

1. The National Faceless Appeal Centre (NFAC), Income Tax Department, Government of India, Ministry of Finance, Delhi - 110 003.
2. The Assessment Unit, Income Tax Department, Government of India, Ministry of Finance, Delhi-110 003.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, 6A, 3RD floor, Jeevan Deep Building Sansad Marg, New Delhi.
4. The Assessment Unit, Income Tax Department, Government of India, Ministry of Finance, Delhi -110 003.
5. The Union of India, Rep. by its Secretary, Ministry of Finance, 6A, 3' floor, Jeevan Deep Building Sansad Marg, New Delhi.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue writ of Mandamus or any other appropriate Writ or Order or Direction, declaring the action of the 1st Respondent in rejecting the Application for Condonation of Delay of 59 days in filing the Appeal by the Petitioner without following the due process of law as arbitrary, contrary to the provisions of the Income Tax Act, 1961, bias and in violation of Principles of Natural Justice and Rule of Law

and consequently set aside the orders of the 1st Respondent dated 10.04.2026 for the assessment year 2023-24 as null and void and consequently direct the 1st Respondent to pass Orders on merits in accordance with law.

I.A.NO:1 OF 2026

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the Operation of the Order, dated 10.04.2026 passed by the 1st Respondent in rejecting the Application for Condonation of Delay including the Assessment Order dated 14.03.2025 passed for the Assessment Year 2023-24 under the Income Tax Act 1961, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI. SHAIK VAHEEDA SUSHMA

Counsel for the Respondents : M/s. J.SUNITHA (SR SC FOR INCOM TAX)

The Court made the following ORDER

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

WP.No.15203 of 2026

Date: 05.05.2026

Between:

Mr. Chitikireddy Shivaram

...Petitioner

And

The National Faceless Appeal Centre (NFAC) & 2 others

...Respondents

ORDER: (per Hon'ble Sri Justice P.Sam Koshy)

Heard ***Mr.Shaik Jeelani Basha***, learned counsel appearing for the petitioner and ***Mr. J.Sunitha***, learned Senior Standing Counsel for Income Tax appearing for respondents.

2. The instant writ petition has been filed by the petitioner under Article 226 of the Constitution of India seeking the following relief/s, viz.,

"...to issue writ of Mandamus or any other appropriate Writ or Order or Direction, declaring the action of the 1st Respondent in rejecting the Application for Condonation of Delay of 59 days in filing the Appeal by the Petitioner without following the due process of law as arbitrary, contrary to the provisions of the Income Tax Act, 1961, bias and in violation of Principles of Natural Justice and Rule of Law and consequently set aside the orders of the 1st Respondent dated 10.04.2026 for the assessment year 2023-24 as null

and void and consequently direct the 1st Respondent to pass Orders on merits in accordance with law."

3. The present writ petition is filed assailing the order dated 10.04.2026 whereby, the appeal preferred by the petitioner under Section 140 was rejected on the ground it being barred by limitation for 59 days. Learned counsel for the petitioner submits that when the matter was taken up for hearing, the petitioner on account of certain personal inconvenience has sought for adjournment on two occasions and immediately thereafter, without giving any further opportunity to enter appearance before the authority, the appeal was decided by presuming that no justifiable cause is shown in the pleading explaining the delay occurred in the filing of the appeal which stood dismissed, as a consequence, the appeal also stood dismissed.

4. The learned counsel for the petitioner referred to the explanations provided in the memo of appeal itself causing the delay of 59 days in filing the appeal and also due to the attention held by the appeal on 06.11.2025, 21.01.2026 and 04.02.2026 indicating that from these proceedings itself, it would be admittedly that the petitioner has not been given a fair opportunity to contest his case.

5. On the other hand, the learned Standing Counsel for the Department submits that prior notices were issued and the repeated adjournments sought by the petitioners would by itself go to show that

petitioner was granted sufficient opportunity to explain the delay which have been not satisfactorily explained and the authority has rightly rejected the condone delay petition.

6. Having heard contentions put forth on either side and on perusal of records, more particularly taking note of the fact that the delay is of only 59 days which is less than 2 months and further there was a personal inconvenience caused on the part of the auditor earlier engaged who was all along taking care of the cases of the petitioner, we are of the considered opinion that the authority concerned i.e. respondent No.1 ought to have taken a pragmatic view and condoned the delay after imposing some cost.

7. Be that as it may be, considering the facts and circumstances, we are of the considered view that in the event if the appeal is not restored the petitioner would be rendered remediless against the original order. Therefore, in order to ensure that substantial justice is served, we are inclined to allow the writ petition with the costs of Rs.5,000/- payable to the Telangana State Legal Services Authority within a period of 2 weeks from today. Upon showing the depositing of the cost to the Telangana State Legal Services Authority, the appeal would stand restored to its original number and the Appellate Authority shall decide the appeal on its own merits without being in any manner being influenced by the order passed by this Court.

8. With the above directions, the instant writ petition stands allowed.

There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

Sd/-A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The National Faceless Appeal Centre (NFAC), Income Tax Department, Government of India, Ministry of Finance, Delhi - 110 003.
2. The Assessment Unit, Income Tax Department, Government of India, Ministry of Finance, Delhi-110 003.
3. The Secretary, Union of India, Ministry of Finance, 6A, 3RD floor, Jeevan Deep Building Sansad Marg, New Delhi.
4. The Assessment Unit, Income Tax Department, Government of India, Ministry of Finance, Delhi -110 003.
5. The Secretary, Union of India, Ministry of Finance, 6A, 3' floor, Jeevan Deep Building Sansad Marg, New Delhi. .
6. One CC to SRI. SHAIK VAHEEDA SUSHMA, Advocate [OPUC]
7. One CC to Ms J.SUNITHA (SR SC FOR INCOM TAX) Advocate [OPUC]
8. Two CD Copies

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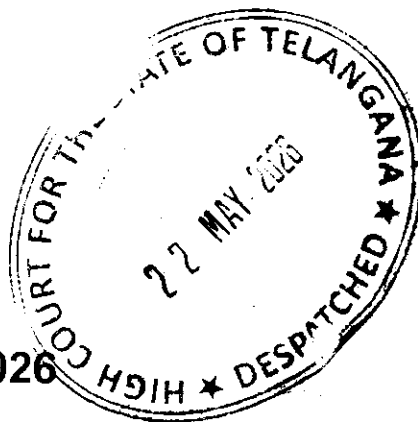
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HIGH COURT

DATED: 05/05/2026

ORDER

WP.No.15203 of 2026



ALLOWING THE W.P
WITHOUT COSTS.

(10) *1cp*
22/5/26