BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13-03-2026

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THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6961 of 2026
and
W.M.P(MD).No.5741 of 2026

Muthu ... Petitioner

Vs.

1. The Principal Chief Commissioner,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Government of India,
New Delhi.

2. The Income Tax Assessment Officer,
Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India,
New Delhi.

3. The Income Tax Officer,
Ward 2, 19-A Main Building,
West Great Cotton Road,
Tuticorin - 628001. ... Respondent

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Write of CERTIORARI calling for records pertaining to the Impugned Assessment order passed by the 2nd respondent dated 27.01.2025 and quash the same as unconstitutional and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	:	Mr.J.Sivaram
For Respondents	:	Mr.J.Paresh kumar Senior Standing Counsel

ORDER

The writ petition is filed challenging the impugned order of assessment passed by the 2^{nd} respondent dated 27.01.2025 and quash the same.

2. Upon perusal of the impugned order, it can be seen that since the petitioner failed to file returns for the assessment year 2020-2021, the impugned order came to be passed.

3. The contention of the petitioner is that the default occurred on account of the COVID-19 pandemic. It is further submitted that, even during the assessment proceedings, the petitioner could not avail the opportunity provided, as the show cause notice was issued during the pandemic period. Consequently, the petitioner was unable to effectively participate in the assessment proceedings.

4. Be that as it may, learned Senior Standing Counsel for the respondents would submit that there is an appeal provision for the petitioner, as against the impugned order, there is an effective alternative remedy available to the petitioner by way of an appeal under Section 246A of the Income-tax Act, 1961, and that there is also a provision for condone the delay.

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

6. It can be seen that the appellate authority himself has power to condone the delay. In view thereof, I am of the considered view that delay can be condoned and the petitioner can be given an opportunity to file an appeal.

7. The writ petition is ordered on the following terms:-

i. The petitioner is directed to file an appeal before the Appellate Authority under Section 246A of the Income Tax Act, 1961, within a period of two weeks from the date of receipt of a web copy of this order, without waiting for the certified copy of the order.
ii. Upon filing of such appeal, the Appellate Authority shall consider the same as in time and pass appropriate orders on merits and in accordance with law as expeditiously as possible.
iii. No costs. Consequently, connected miscellaneous petitions are closed.

13.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

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   Income Tax Department,
   Ministry of Finance,
   Government of India,
   New Delhi.

2. The Income Tax Assessment Officer,
   Assessment Unit,
   Income Tax Department,
   Ministry of Finance,
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   Ward 2, 19-A Main Building,
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D.BHARATHA CHAKRAVARTHY, J.

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