BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.10637 of 2026
and
W.M.P.(MD)Nos.8346 and 8348 of 2026

Udayar Thevar Chellappa .. Petitioner

– Vs. –

1.The Assessment Unit,
Income-Tax Department.

2.The Assistant Commissioner of Income-Tax,
Circle-1, Nellai City Centre, Tiruchendur Road,
Rahmath Nagar, Tirunelveli-627 011. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified, to call for the records of the petitioner on the file of the respondents and quash the order passed by the first respondent under Section 147 r.w.s. 144 r.w.s. 144B of the Income-TAx Act, 1961 ("Act") in PAN: ADAPC5336Q, DIN: ITBA/AST/S/147/2025-26/1086577117(1), dated 25.02.2026 for the Assessment Year ("AY") 2021-22 ("impugned order") and direct the first respondent to complete fresh assessment for the AY 2021-22, after providing an opportunity of personal hearing to the petitioner through Video Conferencing.

For Petitioner : Mr.N.Nikhilesh
for Mr.K.Kaleeswaran

For Respondents : Mr.J.Pareshkumar
Senior Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order dated 25.02.2026, which is an order of assessment passed for the Assessment year 2021-2022.

2. The primary ground on which the learned counsel for the petitioner assails the assessment order is that when the intimation for scheduling of personal hearing was sent to the petitioner by an autogenerated e-mail, on 04.02.2026, there was a technical glitch and therefore, the respondents themselves postponed the hearing to 05.02.2026. Another communication was purportedly sent, which is also an autogenerated e-mail. But the petitioner was unable to log in to the link provided therein. Therefore, the petitioner sent a reply immediately thereof. Inspite thereof, no opportunity was given to the petitioner and the authorities proceeded to pass the order.

3. When the matter came up for hearing, the learned Senior Standing Counsel, upon instructions by the respondents, would submit that it is true that

on 04.02.2026, there was a technical glitch, that is why the hearing was postponed to 05.02.2026. On 05.02.2026, on the part of the authorities, proper e-mail has been sent, indicating the link and the password for the petitioner to join through video conferencing. If the petitioner has had any glitches, the petitioner ought to have contacted the toll-free number provided for assistance and the e-mail itself categorically mentions that it is a system-generated mail and the party should not reply to the said e-mail address. Without even considering the same properly, the petitioner had only sent the reply e-mail to the said system-generated mail and therefore, it cannot be looked into. Therefore, the petitioner himself has failed to avail the opportunity.

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

5. Upon hearing both sides, it can be seen that on the first day of hearing, that is 04.02.2026, there was some technical glitch. On the next day 05.02.2026, it is stated by the learned counsel for the petitioner that again there was some technical glitch and he was unable to join. The screenshot in support thereof is also produced. The only error that is committed by the petitioner is sending an e-mail expressing his inability to join and not contacting the toll-free number

mentioned therein. Considering the said overall facts and circumstances of the case and considering the fact that it is admitted by the respondents about the technical glitch with reference to the previous day, I am of the view that the circumstances warrant grant of an opportunity to the petitioner.

6. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order of assessment, dated 25.02.2026, shall stand set aside and the matter stands remitted back to the file of the respondents for fresh consideration;

(ii) The petitioner shall be provided fresh link for personal hearing and after granting an opportunity of personal hearing to the petitioner, orders afresh can be passed in the manner known to law.

No costs. Consequently, connected miscellaneous petitions are closed.

20.04.2026

sji

NCC: No

To

1.The Assessment Unit,
Income-Tax Department.

2.The Assistant Commissioner of Income-Tax,
Circle-1, Nellai City Centre, Tiruchendur Road,
Rahmath Nagar, Tirunelveli-627 011.

D.BHARATHA CHAKRAVARTHY, J.

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