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WP No. 25493 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-07-2026**

CORAM

**THE HON'BLE DR JUSTICE G. JAYACHANDRAN**

**AND**

**THE HON'BLE MRS.JUSTICE N. MALA**

**WP No. 25493 of 2026**

**AND**

**WMP NO. 27793 OF 2026, WMP NO. 27794 OF 2026, WMP NO. 27798 OF 2026**

Mayuri Electronics Private Limited  
Represented by its Director, C. Anandh  
S/o Mr P.V. Chandrasekaran Aged 57 years, No  
171/1 Co-operative Colony,  
Mohanur Road, Namakkal - 637001

..Petitioner(s)

Vs

1. The Income Tax Appellate Tribunal  
D Bench,  
Rep. by its Registrar,  
A-3, 2nd Floor, Rajaji Bhawan,  
Besant Nagar,  
Chennai 90
2. The Commissioner of Income Tax  
National Faceless Appeal Centre (NFAC),  
Income Tax Department, Mayur Bhawan,  
Connaught Lane, New Delhi - 110001
3. The Deputy Commissioner of Income Tax  
Circle - 1, Erode, Flat No. R2, Nallappa Street,  
Periyar Nagar, Erode - 638001
4. The Assistant Commissioner of Income Tax  
Circle - 1, Namakkal, 138/3, L.M.R Shopping  
Arcade, III Floor, Salem Road, Namakkal -  
637001

..Respondent(s)



Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records in ITA. No 4051/Chny/2025 dated 18.03.2026 assed under section 254 of the Income Tax Act, 1961 on the file of the 1st Respondent relating to the A.Y 2014-15 and quash the same and direct the 1st Respondent to condone the delay and to adjudicate the appeal filed by the Petitioner on merits

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For Petitioner(s): Baskar G  
I.Dinesh  
Vishnu Sumanth  
P.M.Kathir  
A.Nikitha  
G.Akash

For Respondent(s): Ms.Sheela, Sr.Standing counsel

**Order**

**(Order of the Court was made by Dr.G.Jayachandran J.)**

- (1) Ms.Sheela, learned Senior Standing counsel accepts notice on behalf of the respondents 2 to 4.
- (2) By consent, the writ petition is taken up for final disposal at the admission stage itself.
- (3) The writ petition is filed by the assessee, being aggrieved by the dismissal of his appeal by the Income Tax Appellate Tribunal [ITAT] on the ground of inordinate delay of 851 days in stead of disposing the appeal on merits.
- (4) The learned counsel for the petitioner submitted that the order of the Appellate Authority was not communicated to the assessee directly, but



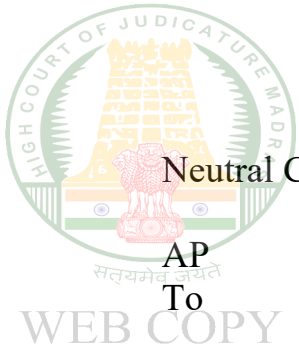
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to the E-mail address of the erstwhile Chartered Accountant, who failed to inform the petitioner about the dismissal of the appeal. Hence, there was a delay of 851 days in preferring the appeal before ITAT. The learned counsel further submitted that the Tribunal, not being convinced with the reason for the delay, dismissed the appeal on the ground that the inordinate delay has not been substantiated.

- (5) On perusal of the affidavit and the reasons stated, we find that the order of the Appellate Authority was sent to the E-mail of the Chartered Accountant and was not communicated to the assessee. It is a probable reason for the delay. However, having filed the appeal, it would have been appropriate for the ITAT to dispose of the appeal on merits in stead of, dismissing it on the ground of delay.
- (6) Hence, we set aside the order of the Appellate Authority dated 18.03.2026, and remand the appeal in ITA.No.4051/Chny/2025, back to the Tribunal to decide the appeal on merits and in accordance with law, and to pass appropriate orders within a period of twelve weeks from the date of receipt of a copy of this order.
- (7) The writ appeal stands **disposed of accordingly**. No costs. Consequently, the connected miscellaneous petitions are closed.

(G.J.,J.) (N.M.,J.)  
06-07-2026

Index: Yes/No  
Speaking/Non-speaking order



Neutral Citation: Yes/No

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**DR.G.JAYACHANDRAN J.  
AND  
N.MALA J.**

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