WMP No.7053 of 2023 in Mahalingam Karthikeyan (Sun Yarn) v. Income Tax Officer and another

WMP No.7053 of 2023 in WP No.2335 of 2019

WMP No.7053 of 2023; decided 8 August 2024 | 2024-08-08

Time-extension application allowed in an income-tax assessment remand.

Income-tax Act,1961: sections 143(3)

High Court of Judicature at Madras | Single Judge | C. Saravanan

Assessment years: 2016-17

01 FACTS OF THE CASE

WMP 7053/2023 sought extension of the time granted in the 10 December 2021 order in WP 2335/2019. The recovered main order identifies Mahalingam Karthikeyan, proprietor of Sun Yarn, and an AY 2016-17 assessment under section 143(3). It had quashed the 31 December 2018 assessment for inadequate opportunity and remitted the matter for a speaking order.

Source: Main order pp.1–4; extension p.1

02 DISCUSSION BY THE HON'BLE COURT

The extension application sought three months. At the hearing, Standing Counsel sought four weeks to pass the final order. The Court stated that it was satisfied with the reasons in the supporting affidavit, without reproducing those reasons.

Source: PDF paras 1–3, p.1

03 JUDICIAL DECISION

On 8 August 2024 the Court allowed the writ miscellaneous petition. The operative paragraph does not separately restate a duration after recording the three-month application and four-week oral request.

Source: PDF paras 1–3, p.1

04 OUTCOME / IN WHOSE FAVOUR

This is a procedural extension in the remanded assessment, not an adjudication of taxable income or a fresh decision on the underlying additions. The source does not establish when the eventual assessment was completed.

Source: PDF p.1

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Distinguish the two orders: The 2021 order supplies identity, assessment year and remand context. The 2024 order concerns time to implement that remand. The latter cannot be treated as independently quashing an assessment or granting substantive tax relief. (PDF p.1)

Do not silently choose a deadline: The written three-month request and oral four-week request are both recorded, followed by an unqualified allowance. A precise calendar deadline cannot safely be supplied from this short order alone; any enforcement question requires the application, service record and operative clarification. (PDF paras 1–3, p.1)

The underlying remand required participation: The main order required documents within thirty days of receipt and permitted a merits order on available material if cooperation failed. The extension order does not record a waiver of those obligations or acceptance of the taxpayer's substantive case. (PDF Main order p.4)

Source: PDF p.1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Original proceeding and complete related judgment reviewed together; both originals retained.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Docket, date, judge and operative linkage compared against complete related judgment.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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