

S. Satheesh v. The Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), New Delhi

W.P.(MD) No. 28690 of 2025

W.P.(MD) No. 28690 of 2025 and W.M.P.(MD) No. 22322 of 2025 (Madras HC, Madurai Bench, decided 13.10.2025) | 2025-10-13

Condonation of 26-day delay in filing first appeal before NFAC under section 249(3)/250: NFAC order dated 08.07.2025 dismissing appeal on limitation quashed; delay condoned and NFAC directed to dispose of appeal on merits within 6 months.

Income-tax Act, 1961: sections 246A, 249(3) and 250 | Constitution of India: Article 226

High Court of Judicature at Madras | Single Judge Bench (Madurai Bench) | G. R. Swaminathan, J.

Assessment years: Not specified in order (Assessment Order dated 21.08.2024)

Merits left open; High Court directly condoned the 26-day filing delay

Rather than remanding the condonation issue, the High Court itself examined the cause shown for the 26-day delay, held that sufficient cause was made out, and directed NFAC to number and decide the appeal on merits within six months.

01 FACTS OF THE CASE

Aggrieved by an assessment order dated 21.08.2024, the petitioner filed a first appeal before the CIT(A), NFAC with a delay of 26 days beyond the 30-day statutory period. By order dated 08.07.2025 (DIN ITBA/NFAC/S/250/2025-26/1078298084(1)), the NFAC refused to condone the 26-day delay and rejected the appeal.

Source: [Paragraphs 1-2; PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

Holding that appellate authorities should adopt a fairly liberal approach in matters of condonation of non-inordinate delay, the Single Judge perused the petitioner's reasons for the 26-day delay, found that sufficient cause was established, and held that the appeal deserved adjudication on merits.

Source: [Paragraph 3; PDF p. 2](#)

03 JUDICIAL DECISION

Quashed the NFAC order dated 08.07.2025 and directed the respondent CIT(A), NFAC to number the appeal and dispose of it on merits and in accordance with law within six months.

Source: [Paragraph 4; PDF p. 3](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - NFAC order dated 08.07.2025 quashed; 26-day delay condoned and NFAC directed to number and dispose of the appeal on merits within six months.

Source: [Paragraph 4; PDF p. 3](#)

05 AKHB REVIEW POINT

AKHB analysis: where NFAC dismisses a first appeal for a short delay (such as 26 days) despite plausible explanation, a writ petition under Article 226 can secure direct condonation and a merits-hearing mandate.

Source: [Paragraph 3; PDF p. 2](#)

SOURCE & VERIFICATION

[High Court of Judicature at Madras official judgment PDF - AKHB Cloud Repository \(20251013_HCMD011407362025.pdf\)](#)

4-page official High Court of Judicature at Madras judgment PDF (20251013_HCMD011407362025.pdf).

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STATUTORY SCOPE

Applies sections 246A, 249(3) and 250 of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

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