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

S. Satheesh: 26-day appeal delay accepted on sufficient cause; rejection quashed and merits disposal directed within six months.

Article 226; sufficient cause for a 26-day appeal delay. No Income-tax Act section is expressly discussed.

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)

Scope of the supplied order

The Court relied on both the limited delay and its satisfaction with the explanation. The order does not create automatic condonation for every 26-day delay, and it does not disclose facts supporting a particular excuse.

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

The Court considered the 26-day delay non-inordinate and reviewed the petitioner's reasons. It found sufficient cause despite Revenue's opposition and directed a merits hearing. The actual reasons are not reproduced in the order.

Source: PDF p.2

03 JUDICIAL DECISION

The 8 July 2025 rejection order was quashed. The respondent must number the appeal and dispose of it on merits and according to law within six months. The Court expressly did not enter the merits.

Source: 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 EXPERT COMMENTS

Short delay does not dispense with sufficient cause — The Court relied on both the limited delay and its satisfaction with the explanation. The order does not create automatic condonation for every 26-day delay, and it does not disclose facts supporting a particular excuse.

The appeal is restored for adjudication — The operative direction removes the threshold rejection and requires numbering and disposal. It does not establish the assessment was wrong or grant substantive tax relief.

Do not add a recovery stay — The Court set a six-month disposal period but granted no express demand stay in this order. A merits-hearing direction should not be presented as suspension of recovery.

Source: PDF p.2

SOURCE & VERIFICATION

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STATUTORY SCOPE

The order states a 30-day appeal period and the sufficient-cause requirement but does not identify sections 246A or 249(3). The DIN contains 250; that is not a separate statutory analysis.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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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