BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.15268 of 2026
and
W.M.P.(MD) No.11424 of 2026

V.Ganesamoorthi ... Petitioner

Vs.

1.The Income Tax Officer HQ-1,
O/o. The Principal Commissioner of Income Tax,
Madurai-1, Madurai-Annexe Building,
V.P. Rathinasamy Nadar Road, CR Building,
Bibikulam, Madurai – 625002.

2.The Principal Commissioner of Income Tax,
Madurai-1, Madurai - Annexe Building,
Bibikulam, Madurai – 625 002. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the order passed by the respondent in Din and Letter No.ITBA/COM/F/17/2026-27/1089229082(1) dated 27.05.2026 and quashes the same as void and direct the respondent to issue certificate of registration as Income Tax practitioner to the petitioner.

For Petitioner : Mr.V.Vinayagamoorthy

For Respondents : Mr.J.Parkehkumar
Senior Standing Counsel

ORDER

The writ petition has been filed seeking issuance of a Writ of Certiorarified Mandamus to challenge the impugned order dated 27.05.2026, whereby the petitioner's application for registration as an Income Tax Practitioner was returned on the ground that he had not furnished proof of having appeared before the Income Tax Authorities for a period of not less than one year as on the date of the application.

2. The learned counsel appearing for the petitioner submitted that the petitioner possesses the educational qualification prescribed under Rule 252 of the Income Tax Rules, 2026, framed as per Section 515 of the Income Tax Act, 2025. According to the learned counsel, Section 515(3) (a) of the Act enumerates the categories of persons who may act as authorised representatives, and the petitioner falls within the ambit of Section 515(3)(a)(vi), having acquired the prescribed educational qualification. It was contended that, once the petitioner satisfies the qualification prescribed under the Act and the Rules, the respondents cannot insist upon a further requirement of one year's practice. The learned counsel further submitted that Rule 257 of the Income Tax Rules, 2026 must be harmoniously construed with Section 515 of the Act and cannot be interpreted as imposing an additional condition not contemplated under the parent statute. Therefore, the return of the petitioner's application on the ground of lack of one year's practice is liable to be interfered with.

3. Per contra, the learned Senior Standing Counsel appearing for the respondents submitted that the petitioner, by virtue of possessing the qualification prescribed under Rule 252 of the Income Tax Rules, 2026, is entitled to act as an authorised representative and has in fact been appearing before the Income Tax Authorities on behalf of assessees. It was pointed out that the petitioner's earliest recorded appearance is reflected in an assessment order dated 29.09.2025. The learned Senior Standing Counsel further submitted that while Section 515 deals with eligibility to act as an authorised representative, Rules 255 to 257 of the Income Tax Rules, 2026 govern the maintenance of a register of Income Tax Practitioners and the grant of certificates of registration. Under Rule 257, registration can be granted only if the applicant satisfies the requirements prescribed under Section 515(3)(a) of the Act and has been practising before the Income Tax Authorities for not less than one year as on the date of the application. Since the petitioner had not completed the requisite period of practice on the date of his application, the application was rightly returned. It was further submitted that the petitioner would be at liberty to submit a fresh application upon completion of the prescribed period.

4. I have considered the rival submissions made on either side and perused the materials available on record.

5. Section 515 of the Income Tax Act, 2025 enables an assessee, who is entitled or required to attend before any Income Tax Authority or the Appellate Tribunal in connection with any proceeding under the Act, to appear through an authorised representative. Section 515(3)(a) defines an authorised representative as a person authorised in writing by the assessee to appear on his behalf and belonging to any of the categories specified therein. Under Section 515(3)(a)(vi), a person possessing the prescribed educational qualification is also eligible to act as an authorised representative.

6. Rule 252 of the Income Tax Rules, 2026 prescribes the educational qualifications for the purposes of Section 515(3)(a)(vi). Admittedly, the petitioner possesses the prescribed qualification. Therefore, there can be no dispute that he is entitled to act as an authorised representative and to appear before the Income Tax Authorities on behalf of assessees.

7. However, the present case concerns not merely the petitioner's eligibility to act as an authorised representative, but his claim for registration as an Income Tax Practitioner. In this regard, Rules 255 to 257 of the Income Tax Rules, 2026 assume significance. Rule 255 contemplates the maintenance of a register of authorised Income Tax Practitioners to whom certificates of registration have been issued. Rule 256 provides for submission of an application for registration in the prescribed form. Rule 257 stipulates that the specified authority, upon being satisfied that the applicant fulfils the requirements under Section 515(3)(a) of the Act and has been practising before the Income Tax Authorities for not less than one year as on the date of the application, shall enter the applicant's name in the register and issue a certificate of registration.

8. The petitioner seeks registration under the aforesaid provisions. Admittedly, his earliest recorded appearance before the Income Tax Authorities is on 29.09.2025, whereas the application for registration was submitted on 15.12.2025. Thus, as on the date of the application, the petitioner had not completed one year of practice before the Income Tax Authorities.

9. The contention of the learned counsel for the petitioner is that Rule 257 imposes an additional condition not contemplated under Section 515 of the Act. This contention cannot be accepted. Section 515 deals with the entitlement of a person to act as an authorised representative. The petitioner, by virtue of possessing the prescribed qualification, is already entitled to act as an authorised representative and to appear before the authorities on behalf of assessees. Rules 255 to 257 operate in a different field, namely, maintenance of the register of Income Tax Practitioners and grant of certificates of registration. The requirement of one year's practice prescribed under Rule 257 is a condition for registration and does not curtail or dilute the petitioner's eligibility to act as an authorised representative under Section 515.

10. Viewed in this light, Rule 257 cannot be said to be inconsistent with or repugnant to Section 515 of the Act. On the contrary, it supplements the statutory scheme by prescribing conditions for grant of registration. Moreover, the petitioner has not challenged the validity of Rule 257. In the absence of any challenge to the *vires* of the Rule, and in view of the admitted factual position that the petitioner had not completed one year of practice as on the date of his application, I find no illegality in the action of the respondents in returning the application.

11. Accordingly, while granting liberty to the petitioner to submit a fresh application on or after 01.10.2026, the writ petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

15.06.2026

NCC : Yes
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To

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D.BHARATHA CHAKRAVARTHY, J.

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