

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 13870 of 2026
and W.M.P.Nos.15100 & 15103 of 2026**

Arulmigu Gnanamalai Murugan Educational Trust
Rep. by its Secretary Kuppusamy 32 H/95, Annai
Indira Gandhi Street 3rd Division, Nellukara Street
Kanchipuram 631502 PAN AACTA2173L

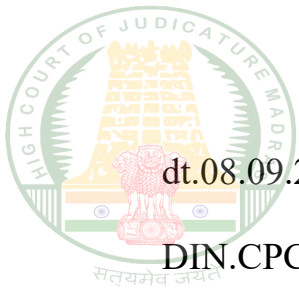
..Petitioner(s)

Vs

1. Commissioner of Income Tax (Exemption)
Aayakar Bhawan Annexe Building,
121 Mahatma Gandhi Road, Nungambakkam,
Chennai 34
2. Assistant Director of Income Tax
Centralized Processing Center Income Tax
Department
1st Floor Prestige Alpha No 48/1, 48/2
Beretenaagrahara Begur Hosur Road Uttarahalli
Hobli Bengaluru 560100
3. Income Tax officer
Exemptions Ward 2
Aayakar Bhawan Annexe Building,
121 Mahatma Gandhi Road Nungambakkam
Chennai 600034

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India
praying for issuance of Writ of Certiorarified Mandamus, direction, the records
of the 1st respondent in DIN No. ITBA/COM /F/17/2025-26 /1080403622(1)



dt.08.09.2025 along with the order of the 2nd respondent in
DIN.CPC/2021/A7/164801511 dt.30.11.2021 and quash the same and

consequently direct the 1st respondent to condone the delay of 14 days in filing
the Form No.10B for the AY.2020-21 and the 2nd respondent to process the
Return of Income filed by the petitioner for AY.2020-21 accepting the income
returned by the petitioner.

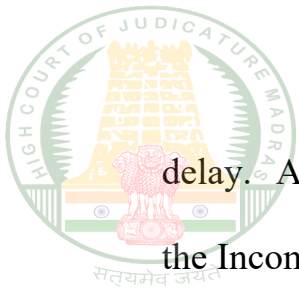
For Petitioner(s): Ms.Hema Muralikrishnan

For Respondent(s): Mr.V.J.Arul Raj Senior Standing Counsel

ORDER

An order dated 08.09.2025 rejecting the petitioner's application to
condone delay under Section 119(2)(b) of the Income Tax Act, 1961 (I-T Act)
is assailed in this writ petition.

2. Learned counsel for the petitioner submits that the petitioner is an
educational trust. In view of the statutory audit report being made ready only
on 30.12.2020, it is stated that the return of income could be filed only on
15.02.2022. Upon receiving demand notice dated 24.06.2025, it is stated that
the petitioner replied thereto and thereafter filed the application to condone



delay. Against the rejection order, she submits that an appeal was filed before the Income Tax Tribunal. Said appeal was rejected on the ground that an appeal would not lie against such order.

3. Mr.V.J.Arul Raj, learned senior standing counsel, appears on behalf of the respondent. He places reliance on Circular No.16/2024 dated 18.11.2024 and submits that the circular is binding on the Income Tax Department. He points out that such circular precludes the consideration of such application after the lapse of three years from the end of the relevant financial year.

4. Section 119(2)(b) of the I-T Act does not contain any restriction fettering the discretion of the Income Tax authority to condone delay. The petitioner is a charitable trust. The reason cited for delayed filing of returns is the delay in the submission of the statutory audit report. Undoubtedly, the petitioner has approached the Commissioner belatedly. Therefore, subject to the payment of a sum of Rs.15,000/- (Rupees Fifteen Thousand only) as costs to the Adyar Cancer Institute, Chennai within *two weeks* from the date of receipt of a copy of this order, the order dated 08.09.2025 is set aside and the delay is condoned. Consequently, the second and third respondents are directed to give effect to this order and proceed further with the assessment on such basis.



5. This writ petition is disposed of on the above terms. Consequently, the connected writ miscellaneous petitions are closed. There shall be no order as to costs.

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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