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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 15587 & 16818 of 2025
&
WMP Nos.17622, 17623, 19066 & 19067 of 2025

In both WPs

John and Marie Almedia Educational Trust
Rep. by its Managing Trustee Adrian Almedia,
3362 AH/5, AF Block, 8th Street, 12th Main Road,
Anna Nagar West, Chennai-600 040 (PAN
AAATJ1526C)

..Petitioner(s)

Vs

The Commissioner Of Income Tax (exemptions)
Aayakar Bhawan-annexe Building, No.121,
Mahatma Gandhi Road, Nungambakkam,
Chennai-600 034

..Respondent(s)

PRAYER in W.P.No.15587 of 2025: This writ petition is 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 dated 01.04.2025 bearing DIN ITBA/COM/F/ 17/2025-26/ 1075393832(1), passed by the Respondent and QUASH the same and direct the Respondent to assess the income of the Petitioner Trust for AY 2020-21 taking Form 10B into consideration and thereby grant the exemptions under the Act which the Petitioner Trust is lawfully entitled to.

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RAYER in W.P.No.16818 of 2025: This writ petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamuscalling for the records pertaining to the Order dated 02.04.2025 bearing DIN ITBA/COM/F/17/2025- 26/1075416722(1), passed by the Respondent and QUASH the same and direct the Respondent to assess the income of the Petitioner Trust for AY 2019-20 by condoning the delay and taking Form 10B into consideration and thereby grant the exemptions under the Act which the Petitioner Trust is lawfully entitled to.

In both WPs

For Petitioner(s): Mr.A.Sanjay Arvind
for Mr.Rajnish Pathiyil

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

COMMON ORDER

The petitioner had applied for condonation of delay in filing Form 10B for assessment years 2019-20 and 2020-21 under Section 119(2)(b) of the Income-Tax Act, 1961 (the I-T Act).

2. Learned counsel for the petitioner submits that the petitioner was unable to file Form 10B along with the return of income for the two relevant assessment orders on account of ill-health. Referring to medical reports in this regard, he submits that the petitioner had both a slipped disc and vision related

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issues. Adverting to orders impugned herein, learned counsel submits that the sole ground for the rejection of the applications is the filing of the application after three years from the end of the relevant assessment order. Learned counsel submits, in this regard, that Section 119(2)(b) of the I-T Act does not prescribe any time limit for entertaining an application under the said provision.

3. In response, Mr.Arulraj, learned senior standing counsel, points out that the medical reports do not justify the failure to file the audit report during the relevant period. He also points out that the audit reports were received by the petitioner sufficiently in time to enable filing along with the return of income. Referring to Circular No.16 of 2024 dated 18.11.2024 of the CBDT, learned standing counsel, submits that said circular is binding on the income-tax authorities.

4. Section 119, in relevant part, reads as under:

> "119.*(1) The Board may, from time to time, issue such orders, instructions and directions to other income-tax authorities as it may deem fit for the proper administration of this Act, and such authorities and all other persons employed in the execution of this Act shall observe and follow such orders, instructions and directions of the Board:*
>
> ***Provided** that no such orders, instructions or directions shall be issued-*
>
> *(a) so as to require any income-tax authority to make a*

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particular assessment or to dispose of a particular case in a particular manner; or

(b) so as to interfere with the discretion of the [the Joint Commissioner (Appeals) or] the [Commissioner (Appeals)] in the exercise of his appellate functions.

….

(b) the Board may, if it considers it desirable or expedient so to do for avoiding genuine hardship in any case or class of cases, by general or special order, authorise [any income-tax authority, not being [a Joint Commissioner (Appeals) or] a Commissioner (Appeals)] to admit an application or claim for any exemption, deduction, refund or any other relief under this Act after the expiry of the period specified by or under this Act for making such application or claim and deal with the same on merits in accordance with law."

As can be seen from Section 119, said provision empowers the CBDT to issue orders, instructions or directions to the income-tax authorities. Clause (b) of subsection (2) does not prescribe a time limit within which an application for condonation should be made. The provision enables such condonation in order to avoid genuine hardship to the assessee concerned. Undoubtedly, as submitted by learned standing counsel, the income-tax authorities are bound by the circular fixing a time limit.

5. The petitioner is the managing trustee of an educational trust. Exemptions have been claimed in the returns of income for the relevant assessment years. The right to avail of such exemptions is contingent on filing a

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return of income accompanied by the audit report in Form 10B. The audit report, in each relevant assessment year, was filed a few days after filing the return of income. The petitioner was about 70 years old at the relevant time. Tthe petitioner, however, cannot entirely be absolved of responsibility.

6. Considering all these aspects, I am satisfied that sufficient cause is shown, including by way of documents relating to the medical condition of the petitioner. Therefore, the delay in filing the audit report in Form 10B is condoned subject to the payment of a sum of Rs.30,000/- as costs to the Medical Research Foundation, Sankara Nethralaya, Old No.18, New No.41, College Road, Chennai 600 006, (Ph:91-44-28271616), within two weeks from the date of receipt of a copy of this order. Assessment proceedings relating to the relevant assessment years shall proceed on the basis that the delay in filing Form 10B stands condoned.

7. These writ petitions are disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

03-07-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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To

The Commissioner Of Income Tax (exemptions)
Aayakar Bhawan-annexe Building, No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034

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&
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