



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23673 of 2026
and W.M.P.Nos.25644 & 25648 of 2026**

The Erode City Municipal Corporation
EMPLOYEES CO-OP T AND C LIMITED,
Rep. By its authorised representative K831
Municipal Shopping Complex, Kamaraj Road,
Erode- 638001 Tamilnadu

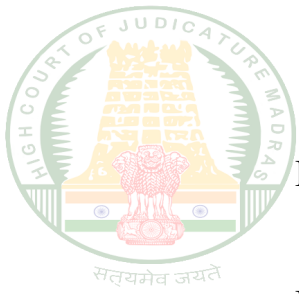
..Petitioner(s)

Vs

1. Chief Commissioner of Income tax
REAC Coimbatore, coimbatore – 641018.
2. CPIO and ITO
Centralized Processing Centre, Income Tax
Department, 48/1 and 48/2, Prestige Alpha,
Beratena Agrahara Electronic City (Post),
Hosur Road, Bengaluru - 560500.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, call for the
records of the 1st Respondent in DIN & Order No. ITBA/COM/F/17/2024-
25/1071673197(1) dated 30.12.2024 passed U/s 119(2)(b) of the Act in PAN
AAEAT45I9Q for the AY 2018-19 and quash the same and further direct the
Respondent to condone the delay in filing the return of income for the
Assessment year 2018-19.



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For Petitioner(s):

Ms.R.Sumedha
for Ms.G Vardini Karthik

For Respondent(s):

Ms.M.Sheela, Sr. SC
Mr.H.Siddarth, Jr. SC

ORDER

The petitioner applied for condonation of delay under Section 119(2)(b) of the Income Tax Act, 1961 (I-T Act). Such application was rejected by order dated 30.12.2024. Said order is assailed in this writ petition.

2. Learned counsel for the petitioner submits that the return of income for assessment year 2018-19 could not be filed within the due date on account of the statutory audit report being received only on 31.01.2019. She also submits that the return of income was filed on 12.03.2019.

3. Ms.Sheela, learned senior standing counsel, accepts notice for both the respondents. She submits that an assessment order was issued against the petitioner on 22.03.2021 and that the matter travelled up to the Income Tax Appellate Tribunal. She also submits that the matter is currently pending before the CIT appeal upon remand by the ITAT.



4. The scope of this writ petition is confined to the rejection of the application to condone delay. On perusal of the impugned order, it is noticeable that the CCIT records that the audit report was received on 31.01.2019 and that the assessee filed the return of income on 12.03.2019. The above sequence itself indicates that the assessee filed the return of income within a reasonable time after the receipt of the audit report. It is also clear that such audit report was received beyond the due date for filing the return of income. Because the assessee is claiming deduction under Section 80-P of the I-T Act, non condonation of delay is likely to cause genuine hardship to the assessee.

5. For reasons aforesaid, the impugned order cannot be sustained and is set aside. As a corollary, the delay in filing the return of income is condoned. Further proceedings before the CIT appeals shall proceed on this basis.

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

02-07-2026

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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