IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.22941 of 2024
and
W.M.P.No.25001 of 2024

Swadharmaswarrajya Sangha
Regd. Office at No.29, Broadway,
Chennai 108.
Rep. by its Director
Ms.B.V.S.Lakshmi Mani
D/o.Late B.V.S.S.Mani
Residing at Old No.9, New No.15,
1st Cross Street, Rathna Prabha,
Karpagam Avenue, R.A.Puram,
Chennai 600 028. ..Petitioner

Vs.

1.The Principal Commissioner of Income Tax
Aayakar Bhawan, No.121,
Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2.The Central Board of Direct Taxes,
Rep. by its Member,
Income Tax Building,
Aayakar Bhawan, No.121,
Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

3.The Assessing Officer,
Income Tax Building,
Aayakar Bhawan, No.121,
Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus calling for the records for the first Respondent in order dated 19.01.2024 vide Ref:PAN:AAICS0007J Assessment year 2018-2019 DIN Letter No.ITBA/COM/F/17/2023-24/1059925444(1) and quash the same and further direct the first Respondent to consider the petition filed by the Petitioner under section 119(2)(b) of Income Tax Act 1961.

For Petitioner : M/S.Subba Reddy

For Respondents : Mr.V.Mahalingam,
Senior Standing Counsel.

ORDER

The present writ petition is filed challenging the impugned order dated 19.01.2024, whereby the request for condonation of delay in filing of Income Tax returns was rejected by the first respondent.

2. It is submitted by the learned counsel for the petitioner that an application

is already pending under Section 119(2)(b) of the Income Tax Act before the respondent Board for condonation of delay in filing of the return of income.

3. The learned counsel for the respondent would submit that though the commissioner may not have the authority or power to condone the delay in filing of the return of income, however, the Board, in terms of Section 119(2)(b) of the Income Tax Act, has the discretion to relax any requirement that mandates the assessee to comply with specific timelines to submit an application or claim for exemption, deduction, or refund under the Act, even after the expiry of the period specified under the Act, if it is desirable, expedient and to avoid genuine hardship. It is further submitted by the learned counsel for the respondents that there may be a direction to the second respondent to dispose of the application which is pending under 119(2)(b) of the Income Tax Act within a specified time line, a request not objected to by the learned counsel for the respondents.

4. In view thereof, the second respondent is directed to dispose of the application dated 09.12.2022 made under Section 119(2)(b) of the Income Tax Act within a period of eight weeks from the date of receipt of copy of this order. In view of the fact that both parties have agreed to the above direction, all recovery

proceedings shall be kept in abeyance until the disposal of the above application by the second respondent.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

20.11.2024

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
shk

To

1.The Principal Commissioner of Income Tax
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Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2.The Central Board of Direct Taxes,
Rep. by its Member,
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Aayakar Bhawan, No.121,
Mahatma Gandhi Road,
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MOHAMMED SHAFFIQ, J.

shk

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