IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 23-06-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 3157 of 2025**
**AND**
**WP NO. 3162 OF 2025,WMP NO. 3486 OF 2025,WMP NO. 3489 OF 2025**

The Salem and Namakkal DT Police Co Op T
and C Society Limited,
Represented by its Secretary Mr.K.Veeramuthu,
1, District Police, Nethimedu, Salem-636 002.

Petitioner in both W.Ps

Vs

Chief Commissioner Of Income Tax,
Coimbatore,
No.63, Rececourse Road,
Coimbatore-641 018.

Respondent in both W.Ps

**PRAYER in W.P.No.3157 of 2025:-**Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ Petition Certiorarified Mandamus, to call for the records in the file of the Respondent and quash the impugned order passed by the Respondent under section 119(2)(b) of the

Income Tax Act, 1961 (hereinafter referred to as Act) in DIN and Order No. ITBA/COM/ F/17/2024-25/ 1070271270 (1) dated 12.11.2024 in PAN-AADAT8373M for the Assessment Year (AY) 2018-19 and direct the Respondent to condone the delay in filing return of income u/s 139(1) of the Income Tax Act,1961 (Act)

**PRAYER in WP No. 3162 of 2025:-**Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ Petition Certiorarified Mandamus, to call for the records in the file of the Respondent and quash the impugned order passed by the Respondent under section 119(2)(b) of the Income Tax Act, 1961 (hereinafter referred to as Act) in DIN and Order No. ITBA/COM/ F/17/2024-25/ 1070272083 (1) dated 12.11.2024 in PAN-AADAT8373M for the Assessment Year (AY) 2019-20 and direct the Respondent to condone the delay in filing return of income u/s 139(1) of the Income Tax Act,1961 (Act).

**In both W.Ps**

For Petitioner(s): Mr.N.V.Krishnan

For Respondent(s): Dr.B.Ramaswamy
Senior Standing Counsel

**COMMON ORDER**

These writ petitions have been filed by the petitioner challenging the impugned orders dated 12.11.2024, passed by the respondent under Section 119(2)(6) of the Income Tax Act, whereby rejecting the petitioner's condone delay petition filed requesting to condone the delay of 1297 days and 1268 days in filing the return of income for the Assessment Years 2018-19 & 2019-20 respectively.

2.Learned counsel for the petitioner would submit that since the petitioner is a co-operative thrift and credit society, the petitioner is eligible for entire tax deduction under Section 80P of the Income Tax Act, 1961 (hereinafter referred as 'the Act') and therefore, the petitioner was under the belief that the petitioner was not obligated to file return of income. While so, the Jurisdictional Assessing Officer issued notice under Section 148 of the Act on 25.04.2022 & 30.03.2023 for the Assessment Years 2018-19 & 2019-20 respectively. Upon receipt of the said notice, the petitioner sought professional assistance and at that juncture, the petitioner came to know about its obligation to file return of income and was informed about the amendment vide Finance Act 2018 to Section 80AC of the Act that the assessee is not entitled to claim deduction under Chapter VI A if the return of income was not filed within the due for filing return of income under Section 139(1) of the Act. Thereafter, the petitioner filed return of income on 20.05.2022 & 21.04.2023 for the Assessment Years 2018-19 & 2019-20 respectively, claiming the deduction under Section 80P of the Act.

3.He would further submit that the petitioner filed application before the Central Board of Direct Taxes requesting to condone the delay in filing the return of income for the Assessment Years 2018-19 & 2019-20, due to the reason that the petitioner's lack of awareness about the change in law, lack of departmental circulars intimating the change in income tax law and delay in receipt of audit report. However, the learned counsel for the petitioner would fairly submit that the audit reports were made ready on 27.09.2018 &

29.08.2019 for the Assessment Years 2018-19 and 2019-20 respectively and urged this Court to take a lenient view and condone the delay.

4.Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for the respondent would submit that in the present case, the last date for filing the income tax return was 31.10.2018 and 31.10.2019 for the Assessment Years 2018-19 and 2019-20 respectively and the audit reports were made ready on 27.09.2018 for the Assessment Year 2018-19 and on 31.10.2019 for the Assessment Year 2019-20 and therefore, the petitioner cannot take a stand that the delay in filing income tax returns was due to the delay in receipt of audit reports and lack of knowledge in the provisions of income tax law and hence, he prayed for dismissal of the present petitions.

5.Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondents and perused the materials available on records.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondents, it is evident that the petitioner has failed to file the income tax returns within the specified time. Therefore, the petitioner filed a condone delay petition before the respondent requesting to condone the delay of 1297 days and 1268 days in filing the return of income for the Assessment Years 2018-19 & 2019-20 respectively citing the reason that the petitioner was not aware of the amendment made in the provisions of income tax law and due to the reason that the delay in the receipt of the audit report. However, in the present case, the audit report was made ready on 27.09.2018 & 29.08.2019 for the Assessment Years 2018-19 and 2019-20 respectively and there was no delay in the receipt of audit reports.

7.Thus, this Court is of the view that when the petitioner engaged a consultant for tax filing, it is duty of the petitioner to then and there verify with the consultant regarding the tax related compliance and the petitioner cannot simply take a stand that they are not aware of the income tax law and blame the consultant for non-filing of returns and hence, this Court does not find force in the submission made by the learned counsel for the petitioner.

8.With the above observations, these writ petitions stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

**23-06-2025**

rst

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

To

Chief Commissioner Of Income Tax,
Coimbatore, No.63, Rececourse Road,
Coimbatore-641 018.

**KRISHNAN RAMASAMY J.**
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