IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 8576 of 2025

Hasrat Nagi
W/o.Saravanan Adityan,
on behalf of Nithilam Avir Enterprises LLP,
Office at No.1120, N59 G Block,
11th Main Road, Anna Nagar, Chennai-40.

Petitioner(s)

Vs

The Principal Commissioner of Income Tax-I
Wanarpathy Block,
No 121, Mahatma Gandhi Road
Ngambakkam, Chennai 34.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records on 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 (Act) in PAN.AAPFN2953E and Letter No. ITBA/COM/F/17/2023- 24/1059479624(1) dated 08.01.2024 for the AY 2020-21 and 2021-22, and to direct the respondent to accept the condonation petition of the petitioner for condoning the delay in filing return of income for AY 2020-21 and 2021-22.

For Petitioner(s): Ms.L. Manisha

For Respondent(s): Mr.Avinash Krishnan Ravi,
Jr.Standing Counsel
For Mr.B.Ramanakumar,
Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 08.01.2024, relating to the Assessment Years 2020-21 and 2021-22.

2.Learned counsel for the petitioner would submit that the petitioner could not file the Income Tax Returns (ITR) for the Assessment Years 2020-21 and 2021-22 within the stipulated time due to Covid-19 Pandemic. The last date for filing income tax returns for the Assessment Year 2020-21 was set to be 31.07.2020 and the deadline was extended to 10.01.2021 by the Central Board of Direct Taxes. However, since the petitioner could not file the income tax returns within the time stipulated, he attempted to file a petition for the condonation of the delay. However, the Income Tax e-portal was plagued with technical glitches and prevented online condonation of delay requests and thereafter, the petition for condonation of delay and permission to file the Income Tax Return for Assessment Year 2020-21 was submitted on 07.02.2022.

3.As far as the Assessment Year 2021-22 is concerned, the last date for filing income tax return was 31.07.2021 and extended to 31.12.2021, due to Covid-19 second wave. The petitioner, through its auditor filed the income tax return on 16.02.2022. Thereafter, the Central Board of Direct Taxes extended the time limit for filing ITR several times and the Hon'ble Supreme Court also extended the time limit. Anyhow, the petitioner filed the condone delay petition on 26.08.2022 to condone the delay in filing Income Tax Returns. However, the respondent rejected the condone delay petitions vide order dated 08.01.2024 for both the Assessment Years. Hence, the present writ petitions have been filed.

4.Learned Junior Standing Counsel appearing for the respondents would submit that as far as Assessment Year 2021-22 is concerned, it is well within the limitation. As regards the Assessment Year 2020-21, the same will not cover under the Circular No.01/2022 dated 11.01.2022, which was issued extending the timelines for filing the Income-tax returns and various reports of audit for the Assessment Year 2021-22. However, he would further submit that during the Assessment Year 2020-21, the Covid-19 pandemic was in peak and therefore, the order whichever passed by this Court will be complied with.

5.Heard the learned counsel for the petitioner as well as the learned Junior Standing Counsel appearing for the respondent and perused the materials available on record.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Junior Standing Counsel appearing for the respondent, it is evident that the petitioner was not able to file income tax return for the Assessment Years 2020-21 due to Covid-19 pandemic. As far as the

Assessment Year 2021-22 is concerned the income tax returns filed by the petitioner was well within the limitation. According to the petitioner, since the Covid-19 was in peak during the Assessment Year 2020-21, the petitioner could not file their returns. The reason assigned by the petitioner for non-filing of returns appears to be genuine. Hence, this Court is inclined to condone the delay in filing the Income Tax Returns. Accordingly, the delay in filing the Income Tax Returns for the Assessment Year 2020-21 is condoned.

7.With the above observations, this writ petition stands allowed. No costs.

24-06-2025

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

To

The Principal Commissioner of Income Tax-I
Wanarpathy Block,
No 121, Mahatma Gandhi Road
Ngambakkam, Chennai 34.

KRISHNAN RAMASAMY J.

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